

Kareeberg Municipality

2014 2015

Medium Term Revenue and Expenditure Forecasts

VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

Provide a continuous and constant service

Provide a better level of service for our basket of services

Provide value for money that will be maintained by the municipality

Improve existing infrastructure and create new opportunities for all



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At each municipal office

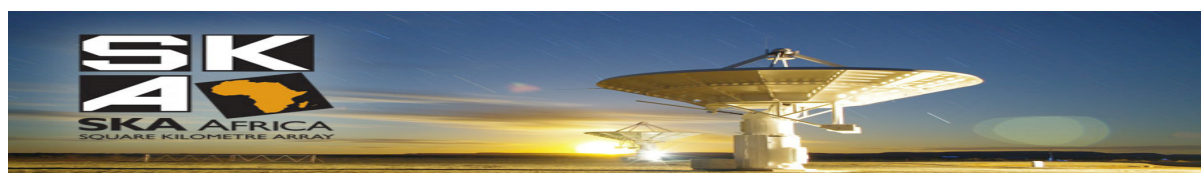
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2014 – 2015 medium term revenue and expenditure forecasts

Table of contents	1
Introduction	6
PART 1- ANNUAL BUDGET	8
1.1 MAYOR'S REPORT	8
1.2 COUNCIL RESOLUTIONS	10
1.3 EXECUTIVE SUMMARY	11
1.4 OPERATING REVENUE FRAMEWORK	12
1.5 OPERATING EXPENDITURE FRAMEWORK	20
1.6 CAPITAL EXPENDITURE	23
1.7 ANNUAL BUDGET TABLES	23
PART 2 – SUPPORTING DOCUMENTATION	42
2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS	42
2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP	44
2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS	51
2.4 OVERVIEW OF BUDGET RELATED POLICIES	57
2.5 OVERVIEW OF BUDGET ASSUMPTIONS	57
2.6 OVERVIEW OF BUDGET FUNDING	58
2.7 EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS	68
2.8 COUNCILLOR AND EMPLOYEE BENEFITS	70
2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW	72
2.10 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS	75
2.11 CAPITAL EXPENDITURE DETAILS	75
2.12 ANNUAL BUDGETS AND SDBIP'S – INTERNAL DEPARTMENT	84
2.13 LEGISLATION COMPLIANCE STATUS	96
2.14 OTHER SUPPORTING DOCUMENTS	96
2.15 MUNICIPAL MANAGER'S QUALITY CERTIFICATE	114

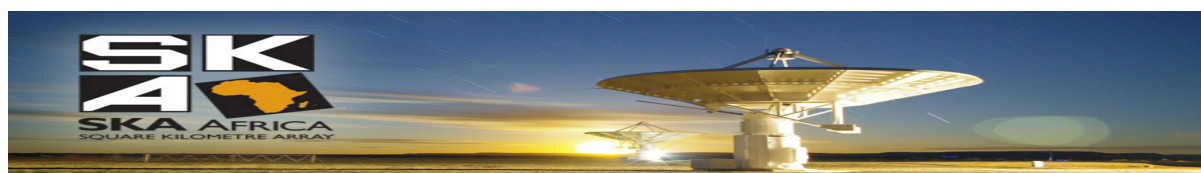
List of Tables

Table 1	Consolidated overview of the 2014 – 2015 MTREF	11
Table 2	Summary of revenue classified by main revenue source	13
Table 3	Percentage growth in revenue by main revenue source	15
Table 4	Operating transfers and grant receipts	16



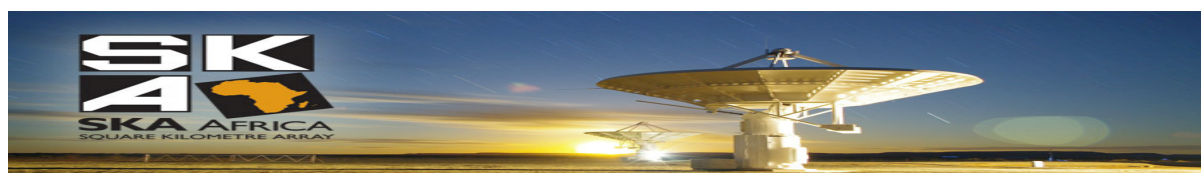
2014 – 2015 medium term revenue and expenditure forecasts

Table 5	Comparison of proposed rates to be levied for the 2014 – 2015 financial year	17
Table 6	Proposed water tariffs	18
Table 7	Proposed electricity tariffs	18
Table 8	Comparison between current sanitation charges and increases	19
Table 9	Waste removal and impact of tariff increases	19
MBRR Table SA14-Household bills		20
Table 10	Summary of operating expenditure by standard classification item	21
Table 11	2014 – 2015 Medium term capital budget per vote	23
MBRR Table A1-Budget Summary		24
MBRR Table A2-Budgeted Financial Performance(revenue and expenditure by standard classification)		26
MBRR Table A3- Budgeted Financial Performance (revenue and expenditure by municipal vote)		28
Table 12	Surplus/(Deficit) calculations for the trading services	29
MBRR Table A4-Budgeted Financial Performance (revenue and expenditure)		30
MBRR Table A5-Budgeted Capital Expenditure by Vote Standard Classification and Funding Source		31
MBRR Table A6-Budgeted Financial Position		35
MBRR Table A7-Budgeted Cash Flow Statement		36
MBRR Table A8-Cash Backed Reserves/Accumulated Surplus Reconciliation		37
MBRR Table A9-Asset Management		38
MBRR Table A10-Basic Service Delivery Measurement		40
Table 13	IDP Strategic Objectives	45
MBRR Table SA4-Reconciliation between the IDP strategic objectives and budgeted revenue		48
MBRR Table SA5-Reconciliation between the IDP strategic objectives and budgeted operating expenditure		49
MBRR Table SA6-Reconciliation between the IDP strategic objectives and budgeted capital expenditure		50
MBRR Table SA7-Measurable performance objectives		51
MBRR Table SA8-Performance indicators and benchmarks		55
Table 14	Breakdown of operating revenue over the medium term	58
MBRR Table SA15-Detail investment information		59
MBRR Table SA16-Investment particulars by maturity		60
Table 15	Breakdown of funding composition of the 2014 - 2015 medium-term capital programme	60
MBRR Table SA 17-Detail of borrowings		61



2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA 18-Capital transfers and grant receipts	62
MBRR Table A7-Budgeted cash flow statement	63
MBRR Table A8-Cash backed reserves/accumulated surplus reconciliation	64
MBRR Table SA10-Funding compliance measurement	65
MBRR Table SA19-Expenditure on transfers and grant programmes	68
MBRR Table SA20-Reconciliation between of transfers, grant receipts and unspent funds	69
MBRR Table SA22-Summary of councillor and staff benefits	70
MBRR Table SA23-Salaries, allowances and benefits (political office bearers/councillors/ senior managers)	71
MBRR Table SA24-Summary of personnel numbers	71
MBRR Table SA25-Budgeted monthly revenue and expenditure	72
MBRR Table SA26-Budgeted monthly revenue and expenditure (municipal vote)	72
MBRR Table SA27-Budgeted monthly revenue and expenditure (standard classification)	73
MBRR Table SA28-Budgeted monthly capital expenditure (municipal vote)	73
MBRR Table SA29-Budgeted monthly capital expenditure (standard classification)	74
MBRR Table SA30-Budgeted monthly cash flow	74
MBRR Table SA 34a-Capital expenditure on new assets by asset class	76
MBRR Table SA34b-Capital expenditure on the renewal of existing assets by asset class	78
MBRR Table SA34c-Repairs and maintenance expenditure by asset class	79
MBRR Table SA34d-Depreciation by asset class	81
MBRR Table SA35-Future financial implications of the capital budget	83
MBRR Table SA36-Detailed capital budget per municipal vote	84
MBRR Table SA37-Projects delayed from previous financial year	84
Table 16 Executive and Council-operating revenue by source, expenditure by type and total capital expenditure	84
Table 17 Budget and Treasury-operating revenue by source, expenditure by type and total capital expenditure	85
Table 18 Corporate Services-operating revenue by source, expenditure by type and total capital expenditure	86
Table 19 Health-operating revenue by source, expenditure by type and total capital expenditure	87
Table 20 Community Services-operating revenue by source, expenditure by type and	

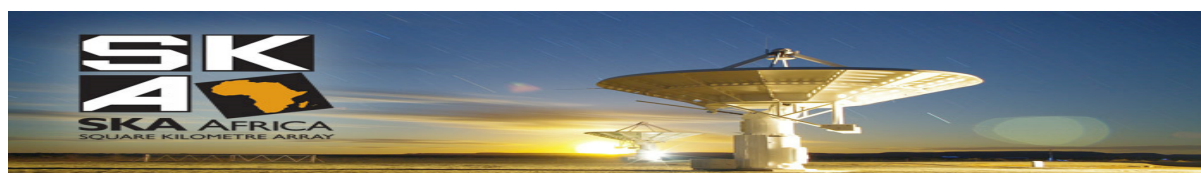


2014 – 2015 medium term revenue and expenditure forecasts

	total capital expenditure	88
Table 21	Public Safety-operating revenue by source, expenditure by type and total capital expenditure	89
Table 22	Sport and recreation-operating revenue by source, expenditure by type and total capital expenditure	90
Table 23	Solid Waste Management-operating revenue by source, expenditure by type and total capital expenditure	91
Table 24	Waste Water Management-operating revenue by source, expenditure by type and total capital expenditure	92
Table 25	Road Transport-operating revenue by source, expenditure by type and total capital expenditure	93
Table 26	Water-operating revenue by source, expenditure by type and total capital expenditure	94
Table 27	Electricity-operating revenue by source, expenditure by type and total capital expenditure	95
MBRR Table SA1-Supporting detail to budgeted financial performance		97
MBRR Table SA2-Matrix financial performance budget (revenue source/expenditure type and department)		99
MBRR Table SA3-Supporting detail to Statement of Financial Position		100
MBRR Table SA9-Social, economic and demographic statistics and assumptions		101
MBRR Table SA32-List of external mechanisms		101
MBRR Table SA11-Property rates summary		102
MBRR Table SA12a-Property rates by category (current year)		103
MBRR Table SA12b-Property rates by category (budget year)		103
MBRR Table SA13a-Service tariffs by category		104
MBRR Table SA13b-Service tariffs by category - explanatory		105
MBRR Table SA21-Transfers and grants made by the municipality		106
MBRR Table SA33-Contracts having future budgetary implications		106

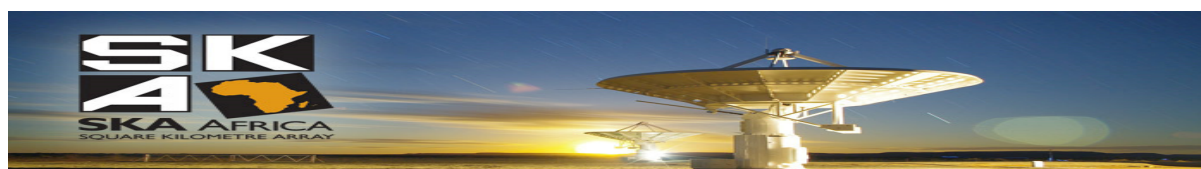
Charts

Chart A5(a) - Revenue by source - Major	13
Chart A5(b) - Revenue by source - Major - source trend	14
Chart A6 - Revenue by source - Minor	14
Chart A7 - Expenditure by type - Major	21



2014 – 2015 medium term revenue and expenditure forecasts

Chart A7 - Expenditure by type - Minor	21
Chart A3 - Revenue by standard classification	27
Chart A4 - Expenditure by standard classification	27
Chart A11 - Capital expenditure by standard classification	32
Chart A9 - Capital expenditure by municipal vote - Major	32
Chart A10 - Capital expenditure by municipal vote - Minor	33
Chart A12 - Capital expenditure by municipal vote - Major -trend	33
2014 - 2015 Budget year - capital expenditure program per vote	33
2014 - 2015 MTREF - 3 year total - capital expenditure program per vote	34
Chart A13 - Capital funding by source	34
Chart A14 - IDP strategic objectives - revenue	48
Chart A15 - IDP strategic objectives - expenditure	49
Chart A16 - IDP strategic objectives - capital expenditure	50
Annexures	
Annexure 1 - Table of property rates valuations and billing	107
Annexure 2 - Service tariffs	108
Annexure 3 - Miscellaneous tariffs	110



Introduction

Kareeberg Municipality is situated in the western side of the Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of nine municipalities of which Kareeberg is the smallest. The municipality was established through the amalgamation of Carnarvon, Vanwyksvlei and Vosburg, as well as a large area of rural farms. The administrative centre is located in Carnarvon with Vanwyksvlei and Vosburg being rural service centres.

The landscape is typical Karoo with an annual average rainfall of 260mm and an annual evaporation of 230mm. There are no constant rivers running through the municipal area and all towns are dependent on ground water.

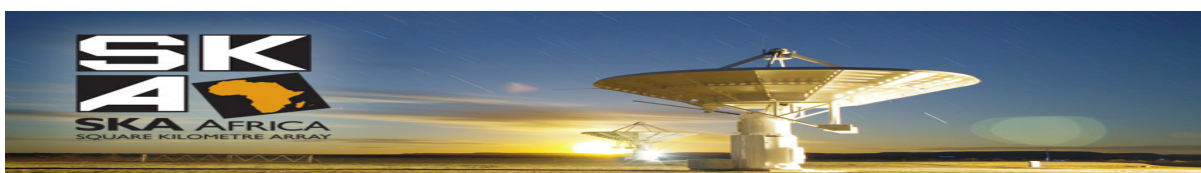
Local economic opportunities are sadly lacking in the municipal area with the declining economy being largely based on sheep farming. With an unemployment rate of approximately 61% most of the residents rely heavily on the provision of free basic services.

Population growth has been negative by $\pm 4\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 200, which constitutes 3 222 households.

586 households (population 2 814), are resident in the rural areas whilst 2 636 (population 8 386) resides in the urban areas.

Kareeberg Municipality has an ongoing consultative process whereby any stakeholder in the municipality can give input for the budgetary process. The municipality has an open door policy so that the Mayor's office, as well as senior management, are available at any time. After each bi-monthly council meeting a community meeting is held where feedback is given by council as well as where inputs by the community are noted. A monthly newsletter, "Die Korbeeltjie", is delivered to each household free of charge wherein the Mayor gives feedback on council activities and asks for inputs on any matter for better service delivery. Advertisements for inputs during the revision of the IDP as well as the budget process were placed in the local newspaper. No inputs were received.

This year's Medium Term Revenue and Expenditure Framework is informed by the municipality's vision of affordable and sustainable service delivery. This budget has been prepared in line with the requirements as set out in Circulars 51, 54, 55, 58, 59, 66, 67 and 70 of National Treasury and complies with the Municipal Budget and Reporting Regulations.

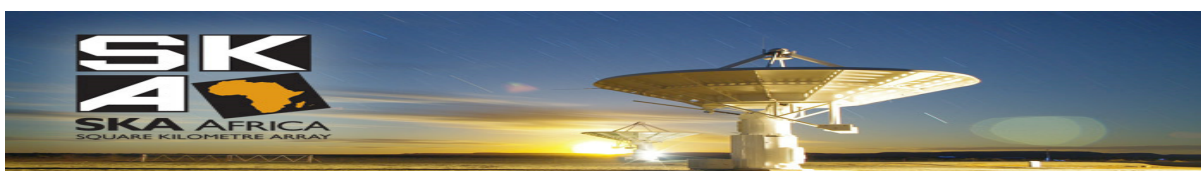


2014 – 2015 medium term revenue and expenditure forecasts

Although the municipality will make every effort to collect all revenue due, so that service delivery will not be hampered in any way, the following challenges causes concern:

- Aging and poorly maintained water, roads and electricity infrastructure;
- The increased cost of bulk electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents.
- Wage increases for municipal staff that continue to exceed consumer inflation

Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk electricity and salary and wage increases.



Part 1 – Annual Budget

1.1 Mayor's Report

Agbare Raadslede,

Munisipale Bestuurder: Mnr. Willem De Bruin

Die Hoof: Finansies: Mnr. Brennan Rossouw

Operasionele Bestuurder: Mnr. Albertus van Schalkwyk

Hoof Korporatiewe Dienste: Mnr. Calla van Zyl

Lede van die Wykskomitees en die publiek teenwoordig.

Dit is vir my 'n aangename voorreg om die 2014/ 2015 begroting aan u voor te hou.

Vir my in besonder beteken dit baie om hierdie begroting tydig aan u voor te dra wanneer ek in ag neem die uitdagings wat daar was in die vorige finansiële jaar se begroting.

Dit is dan juis die verantwoordelikheid van die Burgemeester as beskermheer van die begroting, om toe te sien dat die administrasie binne die raamwerke en tydskedules van die MFMA bly, ten einde 'n gesonde en stabiele finansiële bestuur te verseker.

Dit is ook insiggewend wanneer ons die vorige naweek Afrikadag gevier het en dit ons dan herinner aan ons herkoms asook die agterstand wat daar nog is as gevolg van kolonialisme in al sy vorms.

Ons gemeenskapsdeelname prosesse die afgelope maande, wat ook die Geïntegreerde Ontwikkelings Plan insluit, het verseker dat die begroting van 2014/2015 'n deurdagte- en inklusiewe produk is, wat die behoeftes van ons mense in ag geneem het om 'n bekostigbare begroting daar te stel.

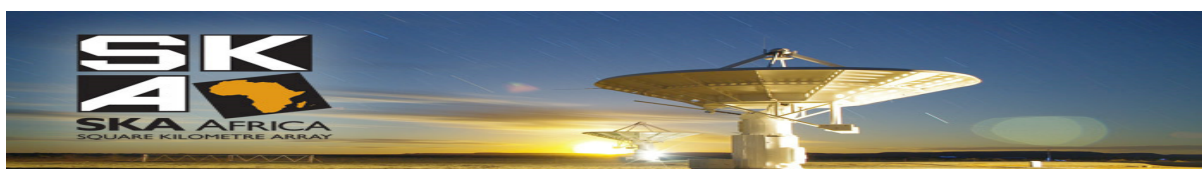
Hierdie begroting moet dan die realiteite van die voorheen benadeeldes, asook die gemarginaliseerdes, se behoeftes help aanspreek.

Dit is duidelik dat Plaaslike Regering die mandaat vorentoe moet neem om vroue en meer besonders die jeug se bemagtiging en ontwikkeling as 'n prioriteit op te neem in die nuwe boekjaar.

Agbare Raadslede en lede van die publiek die begrote inkomste vir die 2014/2015 boekjaar beloop R51,979 001, plus R19,848 000 regeringstoekennings wat ons dan bring by 'n totale inkomste van R71, 827 001.

Die kapitale begroting vir die komende boekjaar beloop R19,8 miljoen.

Die totale begrote uitgawe beloop R53,779 001.



2014 – 2015 medium term revenue and expenditure forecasts

Die Raad, tesame met die administrasie, het alles in hul vermoë gedoen om 'n begroting daar te stel wat die stygings in tariewe tot die minimum beperk het.

- *Elektrisiteit* - *styging van slegs 7,39%*
- *Water & sanitasie* - *styging van slegs 6%*
- *Eiendomsbelasting* - *styging van slegs 6% (residensieël)*
- *Landbou* - *vermindering van meer as 22% teenoor die vorige boekjaar se tarief*

Tog moet hierdie Raad toesien dat werkskepping- en armoede-verligting, in die onderskeie wyke, 'n prioriteit in hierdie begroting moet wees.

Dit sal vereis dat die munisipaliteit in sy kapitale begroting moet verseker dat daar werksgeleenthede geskep sal word.

Agbare Raadslede, in die komende boekjaar wil ek vra dat ons die woorde van die groot filosoof van antieke China: Lao Tzu in ag sal neem en ons riglyn sal maak in hoe ons die werksaamhede van hierdie instansie sal toepas, wanneer hy sê: "gaan na die mense, lewe met hulle, leer van hulle, gee om vir hulle. Begin met wat hulle weet, wanneer die werk voltooi is, die taak afgehandel is, sal die mense dan sê 'Ons het dit self gedoen.' "

Hierdie wyse woorde onderskraag die hart van die strukture wet, asook die regerende party se leuse oor die jare heen: **SAAM KAN ONS MEER DOEN.**

Namens die Raad, wil ek die Munisipale Bestuurder, mnr Willem De Bruin, en die Hoof: Finansies, mnr. Brennan Rossouw, mnr. Albertus van Schalkwyk, sowel as alle betrokkenes wat 'n bydrae gelewer het tot die daarstelling van die 2014/2015 begroting, bedank vir hul moeite en ondersteuning.

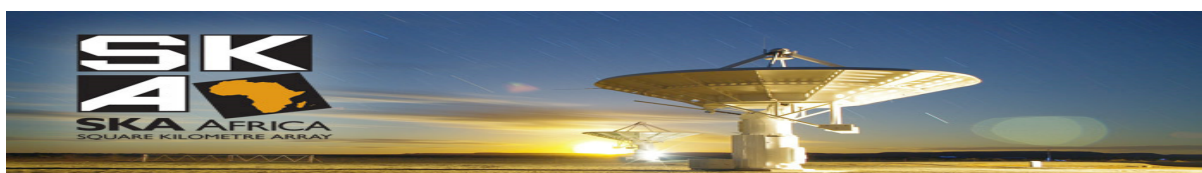
Mag God, Almagtig ons help om hierdie instansie tot groter hoogtes te neem en die lot van ons mense te verbeter.

Ek dank u.

I thank you.

**RDL. N. I. TITUS
BURGEMEESTER**

30 Mei 2014



1.2 Council Resolutions

On 30 May 2014 the Council of Kareeberg Municipality met in the Council Chambers to consider the annual budget of the municipality for the financial year 2014 - 2015. The Council approved and adopted the following resolutions:

The Council of Kareeberg Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

The annual budget of the municipality for the financial year 2014 - 2015 and the multi-year and single-year capital appropriations as set out in the following tables:

Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2 on page 26;

Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3 on page 28;

Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4 on page 30; and

Single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5 on page 31.

The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

Budgeted Financial Position as contained in Table A6 on page 35;

Budgeted Cash Flows as contained in Table A7 on page 36;

Cash backed reserves and accumulated surplus reconciliation as contained in Table A8 on page 37;

Asset management as contained in Table A9 on page 38; and

Basic service delivery measurement as contained in Table A10 on page 40.

The Council of Kareeberg Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2014:

the tariffs for property rates – as set out in Annexure 1,

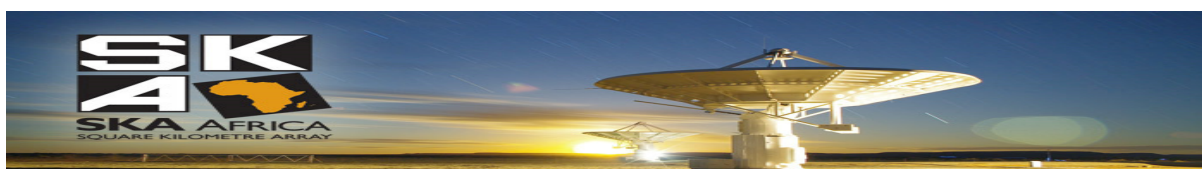
the tariffs for electricity – as set out in Annexure 2

the tariffs for the supply of water – as set out in Annexure 2

the tariffs for sanitation services – as set out in Annexure 2

the tariffs for solid waste services – as set out in Annexure 2

The Council of Kareeberg Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2014 the tariffs for other services, as set out in Annexure 3.



2014 – 2015 medium term revenue and expenditure forecasts

1.3 Executive Summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The main challenges experienced during the compilation of the 2014 - 2015 MTREF can be summarised as follows:

The ongoing difficulties in the national and local economy;

Aging and poorly maintained water, roads and electricity infrastructure;

The increased cost of bulk electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be a point where services will no-longer be affordable;

Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;

Availability of affordable capital

The following budget principles and guidelines directly informed the compilation of the 2014 - 2015 MTREF:

Although council passed an adjustments budget on 10 March 2014, it could not be used to inform the 2014 – 2015 budget as it was not tabled in accordance with section 23(1), of the Municipal Budget and Reporting Regulations. Baseline information from the 2013 – 2014 budget was used to inform this budget. Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;

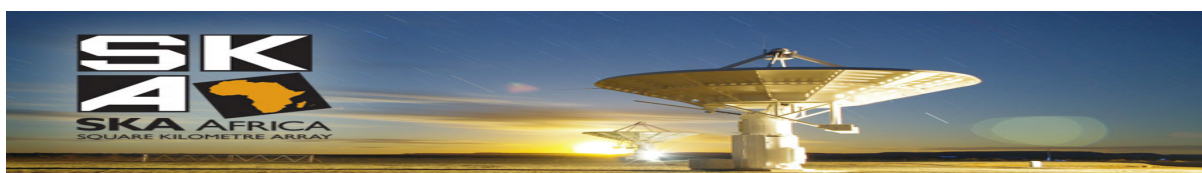
Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;

There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

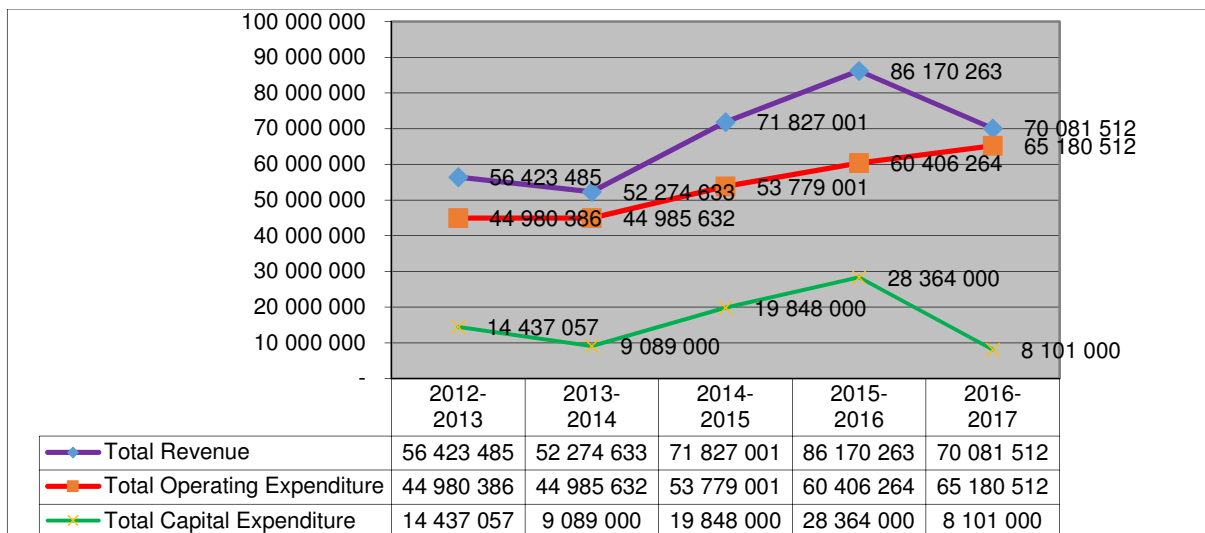
In view of the aforementioned, the following table is a consolidated overview of the proposed 2014/15 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2014/15 MTREF

Description	Audited Outcome 2012/13	Current Year 2013/14	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Total Revenue	56 423 485	52 274 633	71 827 001	86 170 263	70 081 512
Total Operating Expenditure	44 980 386	44 985 632	53 779 001	60 406 264	65 180 512
Surplus/(Deficit for the year	11 443 099	7 289 001	18 048 000	25 764 000	4 901 000
Total Capital Expenditure	14 437 057	9 089 000	19 848 000	28 364 000	8 101 000



2014 – 2015 medium term revenue and expenditure forecasts



Total revenue has increased by 37.40 per cent or 19.6 million for the 2014 - 2015 financial year when compared to the 2013 - 2014 budget. Operational revenue increases by 20.36 per cent. For the two outer years, revenue will increase by 19.97 percent for 2015 - 2016 and will decrease by 18.67 per cent for 2016 - 2017, equating to a total revenue growth of R 17.8 million over the MTREF when compared to the 2013 - 2014 financial year.

Regional Bulk Infrastructure Grant allocated for 2014 – 2015 has been moved to 2015 – 2016 (R 20.6mil).

Operating revenue increases by R 18.8million (43%) over the MTREF.

Total operating expenditure for the 2014 - 2015 financial year has been appropriated at R 53.7 million and translates into a budgeted loss of R 1.8 million. Operational expenditure grows by 19.55 per cent from the original 2013 – 2014 budget and by 12.32 and 7.9 per cent for each of the respective outer years of the MTREF. Expenditure increases by R 20.1million over the MTRF. The value of the assets are already appropriated to the accumulated surplus.

The deficit for the MTREF is caused by depreciation for assets purchased from Government Grants. It would increase expenditure with 3%. Although it is understood that depreciation should be budgeted for, it is also true that the burden on the consumer will increase beyond affordability.

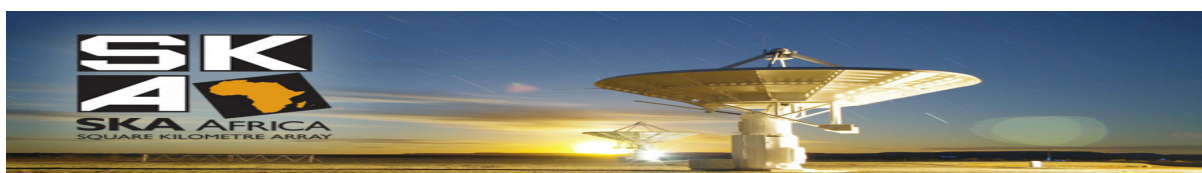
The capital budget constitutes the Municipal Infrastructure Grant allocated in the Division of Revenue Bill as well as R 12 000 000 allocated by DWAF and all projects align with the Integrated Development Plan.

1.4 Operating Revenue Framework

For Kareeberg Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with maintenance backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Efficient revenue management, which aims to ensure a 95 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;



2014 – 2015 medium term revenue and expenditure forecasts

The municipality's Property Rates By-law approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);

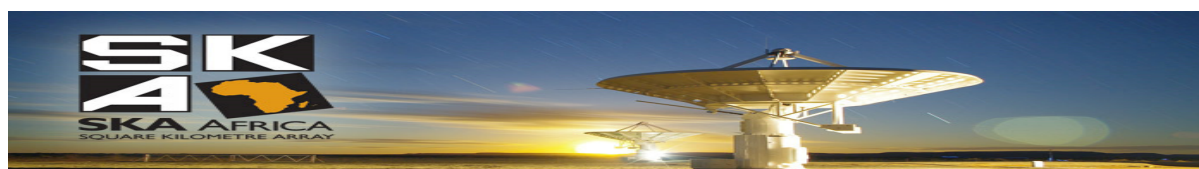
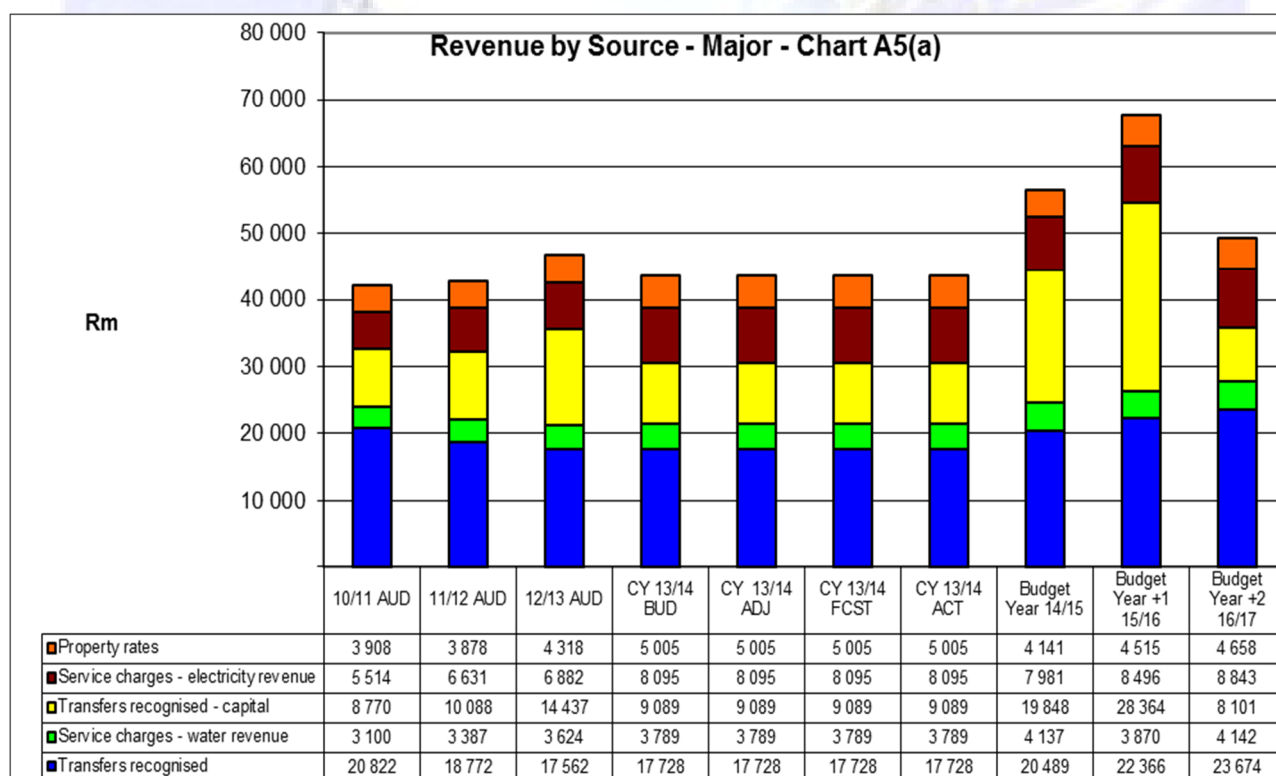
The municipality's Indigent Policy and rendering of free basic services; and

Tariff policies of the municipality

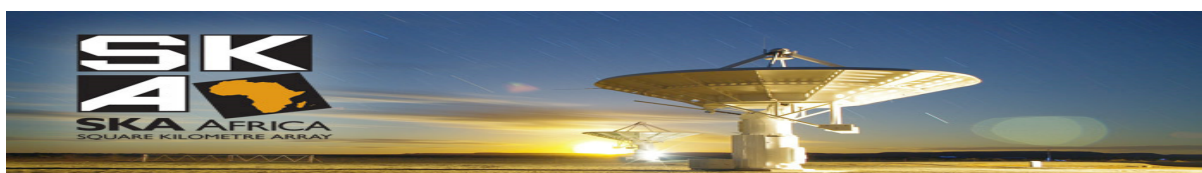
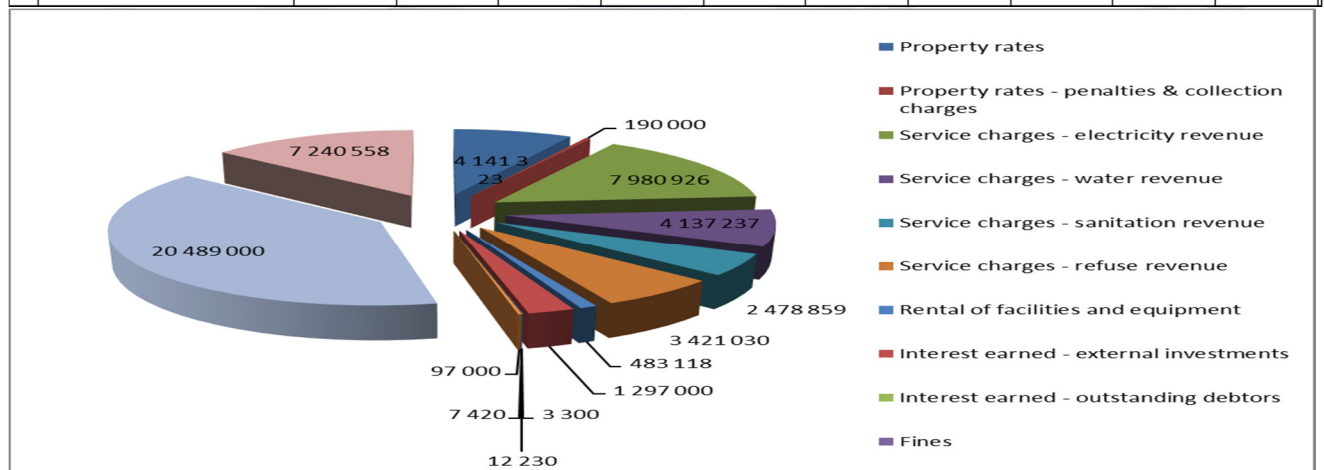
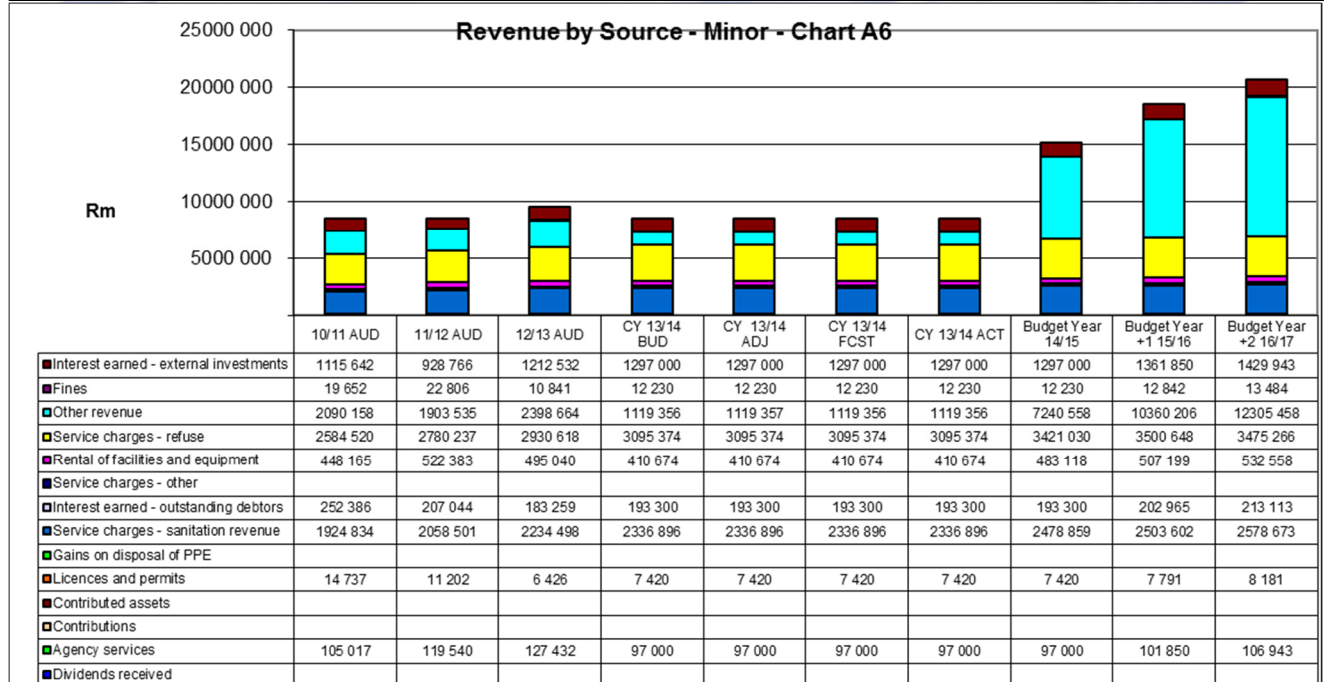
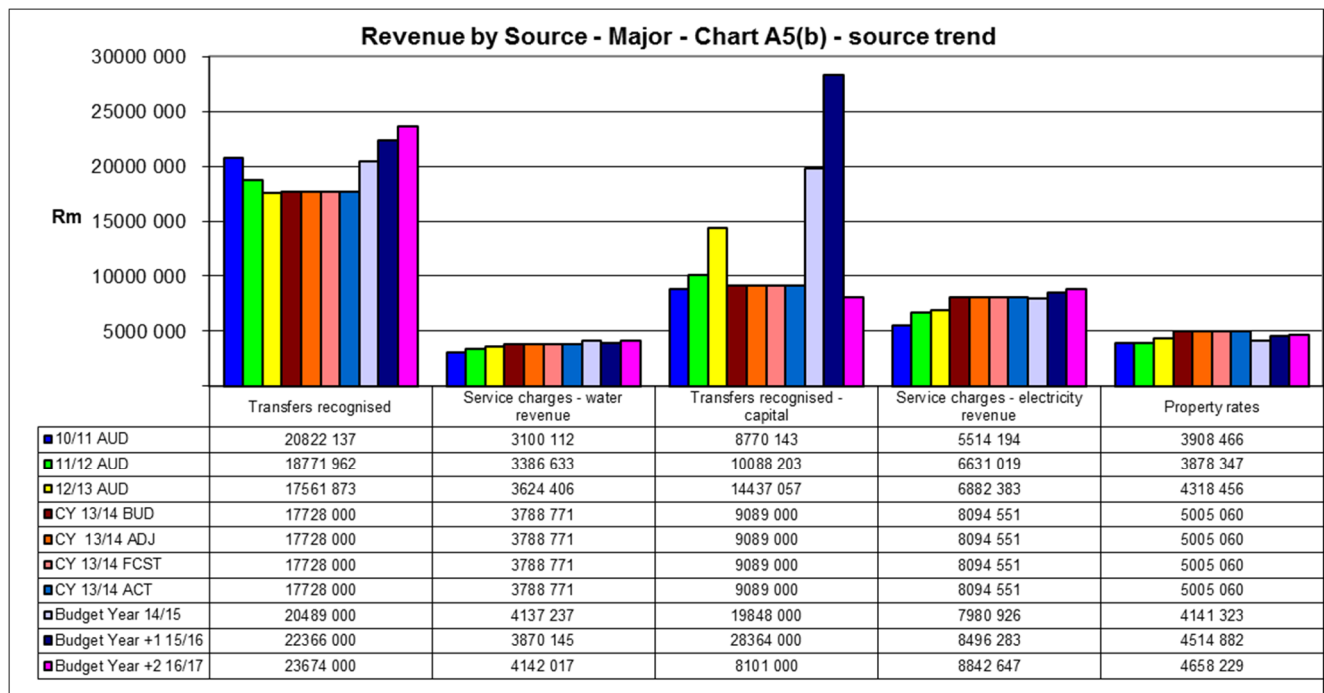
The following table is a summary of the 2014 - 2015 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

Description R	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source										
Property rates	3 908 466	3 878 347	4 318 456	5 005 060	5 005 060	5 005 060	5 005 060	4 141 323	4 514 882	4 658 229
Property rates - penalties & collection charges	248 377	199 288	179 936	190 000	190 000	190 000	190 000	190 000	199 500	209 475
Service charges - electricity revenue	5 514 194	6 631 019	6 882 383	8 094 551	8 094 551	8 094 551	8 094 551	7 980 926	8 496 283	8 842 647
Service charges - water revenue	3 100 112	3 386 633	3 624 406	3 788 771	3 788 771	3 788 771	3 788 771	4 137 237	3 870 145	4 142 017
Service charges - sanitation revenue	1 924 834	2 058 501	2 234 498	2 336 896	2 336 896	2 336 896	2 336 896	2 478 859	2 503 602	2 578 673
Service charges - refuse revenue	2 584 520	2 780 237	2 930 618	3 095 374	3 095 374	3 095 374	3 095 374	3 421 030	3 500 648	3 475 266
Service charges - other										
Rental of facilities and equipment	448 165	522 383	495 040	410 674	410 674	410 674	410 674	483 118	507 199	532 558
Interest earned - external investments	1 115 642	928 766	1 212 532	1 297 000	1 297 000	1 297 000	1 297 000	1 297 000	1 361 850	1 429 943
Interest earned - outstanding debtors	4 009	7 756	3 323	3 300	3 300	3 300	3 300	3 300	3 465	3 638
Dividends received										
Fines	19 652	22 806	10 841	12 230	12 230	12 230	12 230	12 230	12 842	13 484
Licences and permits	14 737	11 202	6 426	7 420	7 420	7 420	7 420	7 420	7 791	8 181
Agency services	105 017	119 540	127 432	97 000	97 000	97 000	97 000	97 000	101 850	106 943
Transfers recognised - operational	20 822 137	18 771 962	17 561 873	17 728 000	17 728 000	17 728 000	17 728 000	20 489 000	22 366 000	23 674 000
Other revenue	2 090 158	1 903 535	2 388 664	1 119 356	1 119 357	1 119 356	1 119 356	7 240 558	10 360 206	12 305 458
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	41 900 021	41 221 975	41 986 428	43 185 632	43 185 633	43 185 632	43 185 632	51 979 001	57 806 283	61 980 512



2014 – 2015 medium term revenue and expenditure forecasts



2014 – 2015 medium term revenue and expenditure forecasts

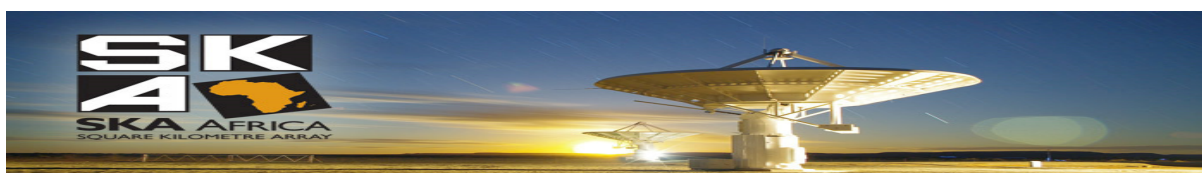
Table 3 Percentage growth in revenue by main revenue source

R	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework					
	Original Budget	%	Budget Year 2014/15	%	Budget Year +1 2015/16	%	Budget Year +2 2016/17	%
Property rates	5 005 060	11,00%	4 141 323	-17,00%	4 514 882	9,00%	4 658 229	3,00%
Property rates - penalties & collection charges	190 000	0,00%	190 000	0,00%	199 500	5,00%	209 475	5,00%
Service charges - electricity revenue	8 094 551	12,00%	7 980 926	-1,00%	8 496 283	6,00%	8 842 647	4,00%
Service charges - water revenue	3 788 771	7,00%	4 137 237	9,00%	3 870 145	-6,00%	4 142 017	7,00%
Service charges - sanitation revenue	2 336 896	2,00%	2 478 859	6,00%	2 503 602	1,00%	2 578 673	3,00%
Service charges - refuse revenue	3 095 374	2,00%	3 421 030	11,00%	3 500 648	2,00%	3 475 266	-1,00%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	410 674	0,00%	483 118	18,00%	507 199	5,00%	532 558	5,00%
Interest earned - external investments	1 297 000	0,00%	1 297 000	0,00%	1 361 850	5,00%	1 429 943	5,00%
Interest earned - outstanding debtors	3 300	0,00%	3 300	0,00%	3 465	5,00%	3 638	5,00%
Dividends received	-	-	-	-	-	-	-	-
Fines	12 230	0,00%	12 230	0,00%	12 842	5,00%	13 484	5,00%
Licences and permits	7 420	0,00%	7 420	0,00%	7 791	5,00%	8 181	5,00%
Agency services	97 000	0,00%	97 000	0,00%	101 850	5,00%	106 943	5,00%
Transfers recognised - operational	17 728 000	-35,00%	20 489 000	16,00%	22 366 000	9,00%	23 674 000	6,00%
Other revenue	1 119 357	-57,00%	7 240 558	547,00%	10 360 206	43,00%	12 305 458	19,00%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	43 185 633	-18,00%	51 979 001	20,00%	57 806 263	11,00%	61 980 512	7,00%
Total Revenue from rates and service charges	22 320 652	51,69%	22 159 375	42,63%	22 885 560	39,59%	23 696 832	38,23%

Revenue generated from rates and service charges form a significant percentage of the revenue basket for the municipality. Rates and service charge revenues comprise nearly half of the total revenue mix. In the 2013 – 2014 financial year, revenue from rates and services charges totalled R22.3 million. This decreases to R22.2 million in the 2014 – 2015 budget year due to reduced rates revenue. It increases to R22.9 million and R23.7 million in the outer financial years of the MTREF. The above table includes revenue foregone arising from discounts and rebates associated with the tariff policies of the municipality. Details in this regard are contained in MBRR SA1 (see pages 97 and 98).

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Operating grants and transfers total R 17.7 million in the 2013 - 2014 financial year. Operating grants constitute 39.42%, 38.69% and 38.2% of the MTREF, starting with the 2014 - 2015 budget. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:



2014 – 2015 medium term revenue and expenditure forecasts

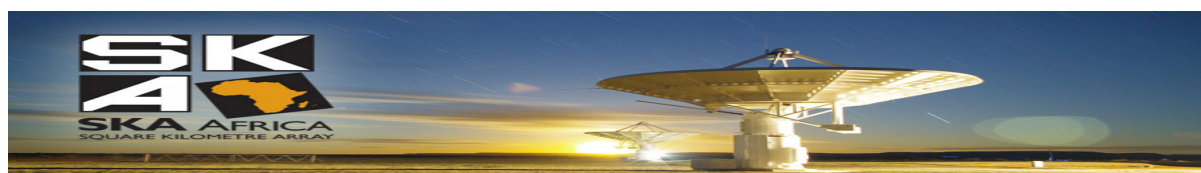
Table 4 Operating Transfers and Grant Receipts

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:									
Operating Transfers and Grants									
National Government:	11 450 480	13 116 000	15 241 000	16 808 000	16 808 000	16 808 000	18 830 000	20 912 000	21 985 000
Equitable Share	9 050 480	10 466 000	11 941 000	13 268 000	13 268 000	13 268 000	15 096 000	17 995 000	18 867 000
Finance Management	1 200 000	1 450 000	1 500 000	1 650 000	1 650 000	1 650 000	1 800 000	1 950 000	2 100 000
Municipal Systems Improvement	1 200 000	1 200 000	800 000	890 000	890 000	890 000	934 000	967 000	1 018 000
Public Works			1 000 000	1 000 000	1 000 000	1 000 000	1 000 000		
Regional bulk Infrastructure Grant							-		
Provincial Government:	3 657 344	7 797 445	9 156 737	920 000	920 000	920 000	1 659 000	1 454 000	1 689 000
Sports and Recreation	340 000	501 000	665 000	720 000	720 000	720 000	855 000	1 454 000	1 689 000
Kreeberg festival	200 000		160 000	100 000	100 000	100 000			
Housing	2 541 551	2 381 969					804 000		
Sports and Recreation		3 755 965							
Job creation	325 000	325 000							
Water affairs	89 120								
Housing B. Agterdam	61 673								
Vanwyksvlei water assistance		639 879							
Youth Development		93 632							
Housing			1 343 122						
Economic affairs	100 000	100 000	100 000	100 000	100 000	100 000			
Sanitation interest			100 785						
EPWP			6 095 472						
Dept. of Water affairs			692 358						
Other grant providers:	57 455	-	-	-	-	-	-	-	-
Open Africa	57 455								
Total Operating Transfers and Grants	15 165 279	20 913 445	24 397 737	17 728 000	17 728 000	17 728 000	20 489 000	22 366 000	23 674 000
Capital Transfers and Grants									
National Government:	6 562 000	7 892 000	9 574 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Municipal Infrastructure(MIG)	6 562 000	7 892 000	9 574 000	9 089 000	9 089 000	9 089 000	7 848 000	7 958 000	8 101 000
Regional bulk Infrastructure Grant							12 000 000	20 406 000	
Public Works									
Provincial Government:	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6 562 000	7 892 000	9 574 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
TOTAL RECEIPTS OF TRANSFERS & GRANTS	21 727 279	28 805 445	33 971 737	26 817 000	26 817 000	26 817 000	40 337 000	50 730 000	31 775 000

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity and water, petrol, diesel, chemicals, cement etc.



2014 – 2015 medium term revenue and expenditure forecasts

The tariff setting process relating to service charges is set out as follows.

Property Rates

The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA).

The rating of agricultural properties have been phased in. The ratio for these properties have been set at 1: 0.073.

The second valuation roll was implemented from 1 July 2013.

Tariffs will increase by approximately 6% for all owners except agriculture, which tariffs will decrease by 22.83%.

Council affords agriculture a further rebate for the following criteria:

5% if no municipal road borders the property;

5% if no sewerage is connected to the property

5% if the municipality does not supply electricity to the property

5% if the municipality does not supply water to the property

5% if the municipality does not supply refuse removal to the property

5% if the owner contributes substantially to job creation

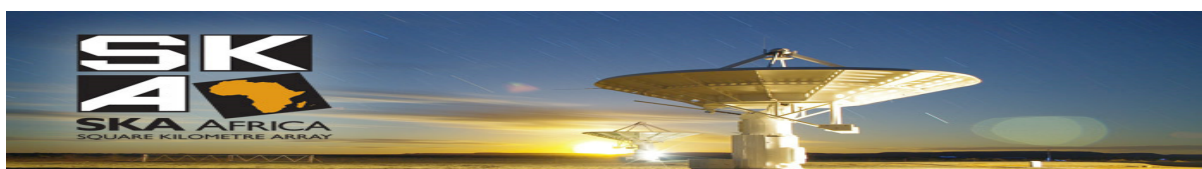
5% if the owner supplies acceptable standard of water services to the farm workers

- The Municipality may award a 100 per cent grant-in-aid on the assessment rates of rate-able properties of certain classes such as official places of worship, registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport as well as for State infrastructure.

The categories of rate-able properties for purposes of levying rates and the proposed rates for the 2014/15 financial year is contained in the table below:

Table 5 Comparison of proposed rates to be levied for the 2014 - 2015 financial year

Category	Current tariff (1 July 2013) c	Proposed tariff (1 July 2014) c	% increase/ (decrease)
Residential properties	1,267	1,346	6,23
Business & Commercial	1,267	1,346	6,23
Industrial	1,267	1,346	6,23
State owned properties	2,534	2,692	6,24
Agricultural	0,127	0,098	-22,83
Municipal rateable	0,697	0,740	6,17
Public Service Infrastructure	0,317	0,337	6,31
Places of Worship	1,267	1,346	6,24
Public benefit organisation properties	1,267	0,337	-73,41



Sale of Water and Impact of Tariff Increases

Table 6 Proposed Water Tariffs

Category	Current tariff (1 July 2013) Rand	Proposed tariff (1 July 2014) Rand	% increase
Basic charge	117,00	124,02	6,00
Tariff per kiloliter			
0 to 6 kℓ	1,05	1,11	5,71
7 to 20 kℓ	1,26	1,34	6,35
21 to 50 kℓ	2,98	3,16	6,04
51 kℓ +	5,41	5,73	5,91

Registered indigents will be awarded one basic levy as well as 10kℓ water consumption per month.

Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. A 8.06 per cent increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2014. Considering the Eskom increases, the consumer tariff had to be increased by 7.39 per cent to offset the additional bulk purchase cost from 1 July 2014. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity. The last surplus earned on electricity was for the 2010 – 2011 financial year. NERSA will only accommodate a 7.39% increase in tariffs.

The municipality uses the stepped tariff structure recommended by NERSA, but council decided to maintain a basic charge for users of conventional meters to retain a fixed amount of income.

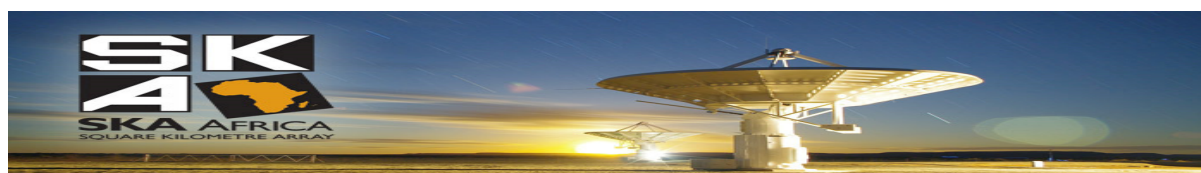
Table 7 Proposed Electricity Tariffs

Category	Current tariff (1 July 2013) Rand	Proposed tariff (1 July 2014) Rand	% increase
Basic charge	102,60	110,18	7,39
Tariff - conventional			
0 - 50kWh	0,65	0,700	7,69
51 - 350kWh	0,82	0,880	7,32
351 - 600kWh	1,11	1,190	7,21
>600kWh	1,33	1,430	7,52
Commercial >2 000kWh	0,86	0,916	7,01
Tariff - prepaid			
0 - 50kWh	0,70	0,750	7,14
51 - 350kWh	0,87	0,930	6,90
351 - 600kWh	1,17	1,260	7,69
>600kWh	1,38	1,480	7,25

Residential households will now pay a basic charge of R 110.18 per month.

Commercial users will pay a basic charge of R 574.54 per month.

Registered indigents will again be granted 50 kWh per month free of charge.



2014 – 2015 medium term revenue and expenditure forecasts

Sanitation and Impact of Tariff Increases

Table 8 Comparison between current sanitation charges and increases

Category			Current tariff (1 July 2013) Rand	Proposed tariff (1 July 2014) Rand	% increase
Nightsoil	joint septic tanks	Vosburg	101,06	107,12	6,00
Sewerage	waterborne	Carnarvon	193,77	205,40	6,00
Sewerage	domestic		141,81	150,32	6,00
Sewerage	government		208,95	221,49	6,00

Free sanitation will be applicable to registered indigents

Waste Removal and Impact of Tariff Increases

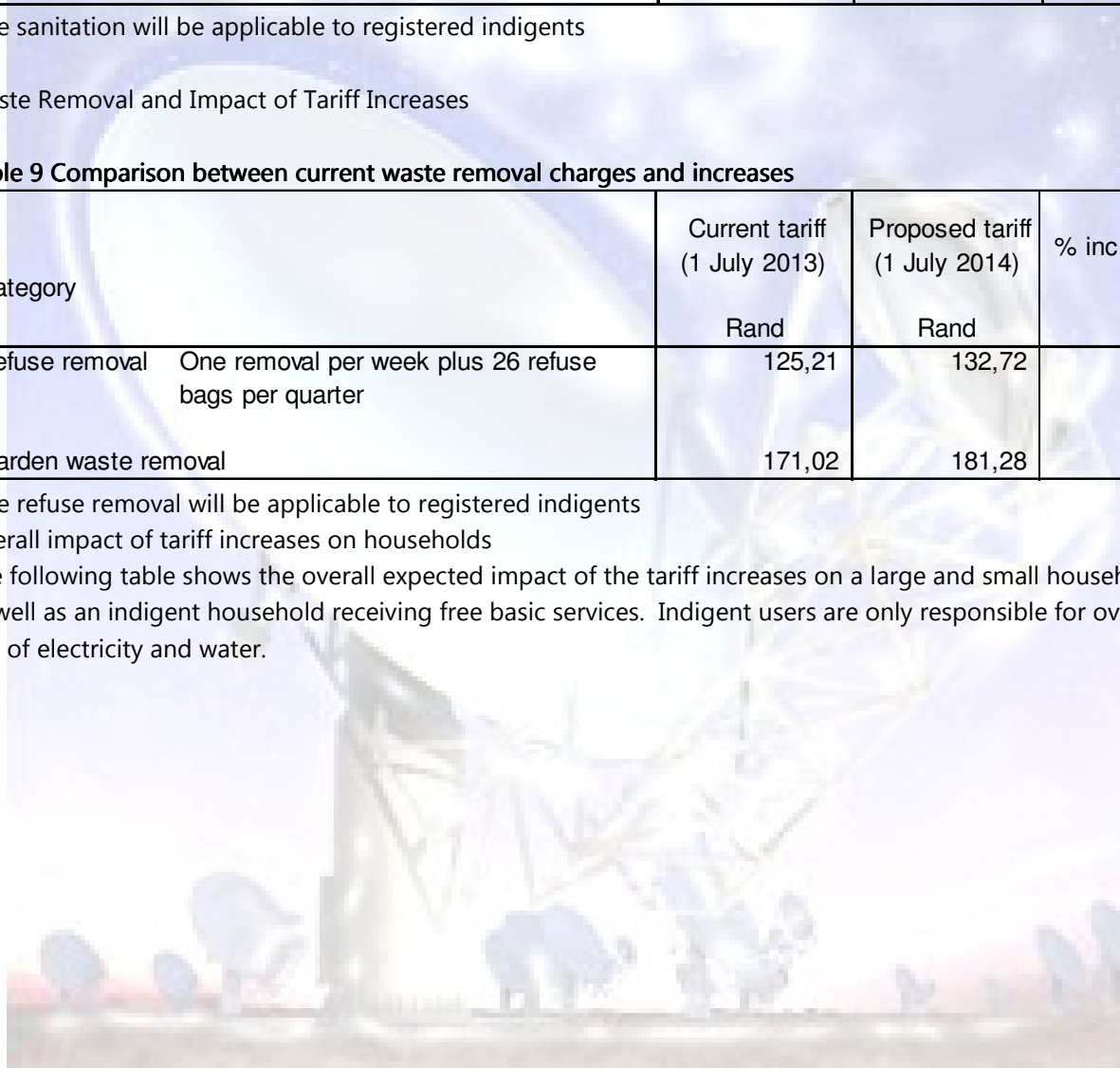
Table 9 Comparison between current waste removal charges and increases

Category		Current tariff (1 July 2013) Rand	Proposed tariff (1 July 2014) Rand	% increase
Refuse removal	One removal per week plus 26 refuse bags per quarter	125,21	132,72	6,00
Garden waste removal		171,02	181,28	6,00

Free refuse removal will be applicable to registered indigents

Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services. Indigent users are only responsible for over use of electricity and water.



2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA14 – Household bills

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	913,33	913,33	1 004,67	723,36	723,36	723,36	6,2%	768,46	768,46	783,82
Electricity: Basic levy	94,47	113,36	95,00	102,60	102,60	102,60	7,4%	110,18	115,69	127,26
Electricity: Consumption	680,00	820,00	1 017,50	1 088,00	1 088,00	1 088,00	7,4%	1 168,50	1 203,56	1 299,84
Water: Basic levy	98,24	104,13	110,38	117,00	117,00	117,00	6,0%	124,02	125,26	129,02
Water: Consumption	45,12	47,76	50,70	53,74	53,74	53,74	6,1%	57,02	57,52	59,26
Sanitation	119,07	126,21	133,78	141,81	141,81	141,81	6,0%	150,32	151,82	156,37
Refuse removal	105,12	111,43	118,12	125,21	125,21	125,21	6,0%	132,72	134,05	138,07
Other										
sub-total	2 055,35	2 236,22	2 530,15	2 351,72	2 351,72	2 351,72	6,8%	2 511,22	2 556,35	2 693,64
VAT on Services	159,88	185,20	213,57	227,97	227,97	227,97	7,0%	243,99	250,31	267,37
Total large household bill:	2 215,23	2 421,42	2 743,72	2 579,69	2 579,69	2 579,69	6,8%	2 755,21	2 806,66	2 961,01
% increase/-decrease		9,3%	13,3%	(6,0%)	-	-	6,8%	1,9%	5,5%	
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates	646,67	646,67	711,33	512,16	512,16	512,16	6,2%	544,09	544,09	554,97
Electricity: Basic levy	94,47	113,36	95,00	102,60	102,60	102,60	7,4%	110,18	115,69	127,26
Electricity: Consumption	340,00	410,00	444,50	474,00	474,00	474,00	7,3%	508,50	523,76	565,66
Water: Basic levy	98,24	104,13	110,38	117,00	117,00	117,00	6,0%	124,02	125,26	129,02
Water: Consumption	32,62	34,51	36,65	38,84	38,84	38,84	6,1%	41,22	41,57	42,81
Sanitation	119,07	126,21	133,78	141,81	141,81	141,81	6,0%	150,32	151,82	156,37
Refuse removal	105,12	111,43	118,12	125,21	125,21	125,21	6,0%	132,72	134,05	138,07
Other										
sub-total	1 436,19	1 546,31	1 649,76	1 511,62	1 511,62	1 511,62	6,6%	1 611,05	1 636,23	1 714,16
VAT on Services	110,53	125,95	131,38	139,92	139,92	139,92	6,8%	149,37	152,90	162,29
Total small household bill:	1 546,72	1 672,26	1 781,14	1 651,54	1 651,54	1 651,54	6,6%	1 760,42	1 789,13	1 876,45
% increase/-decrease		8,1%	6,5%	(7,3%)	-	-	6,6%	1,6%	4,9%	
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates										
Electricity: Basic levy										
Electricity: Consumption	204,00	246,00	206,00	219,50	219,50	219,50	7,3%	235,50	242,57	261,97
Water: Basic levy										
Water: Consumption	14,84	15,68	16,66	17,64	17,64	17,64	6,3%	18,76	18,90	19,46
Sanitation										
Refuse removal										
Other										
sub-total	218,84	261,68	222,66	237,14	237,14	237,14	7,2%	254,26	261,47	281,43
VAT on Services	30,64	36,64	31,17	33,20	33,20	33,20	7,2%	35,60	36,61	39,40
Total small household bill:	249,48	298,32	253,83	270,34	270,34	270,34	7,2%	289,86	298,08	320,83
% increase/-decrease		19,6%	(14,9%)	6,5%	-	-	7,2%	2,8%	7,6%	

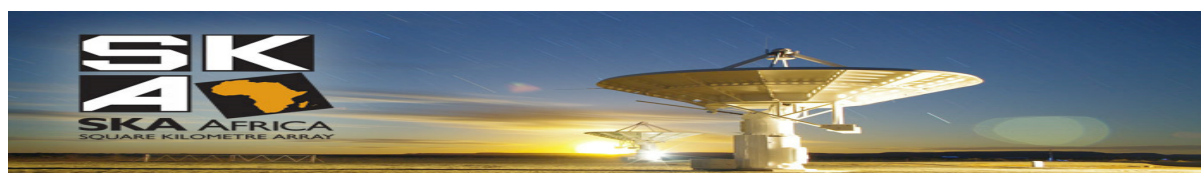
Basis property value of R700 000, 1 000 kWh electricity and 30kl water

Basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

Basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

1.5 Operating Expenditure Framework

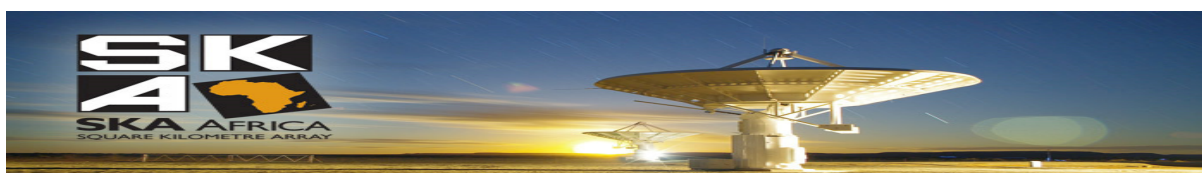
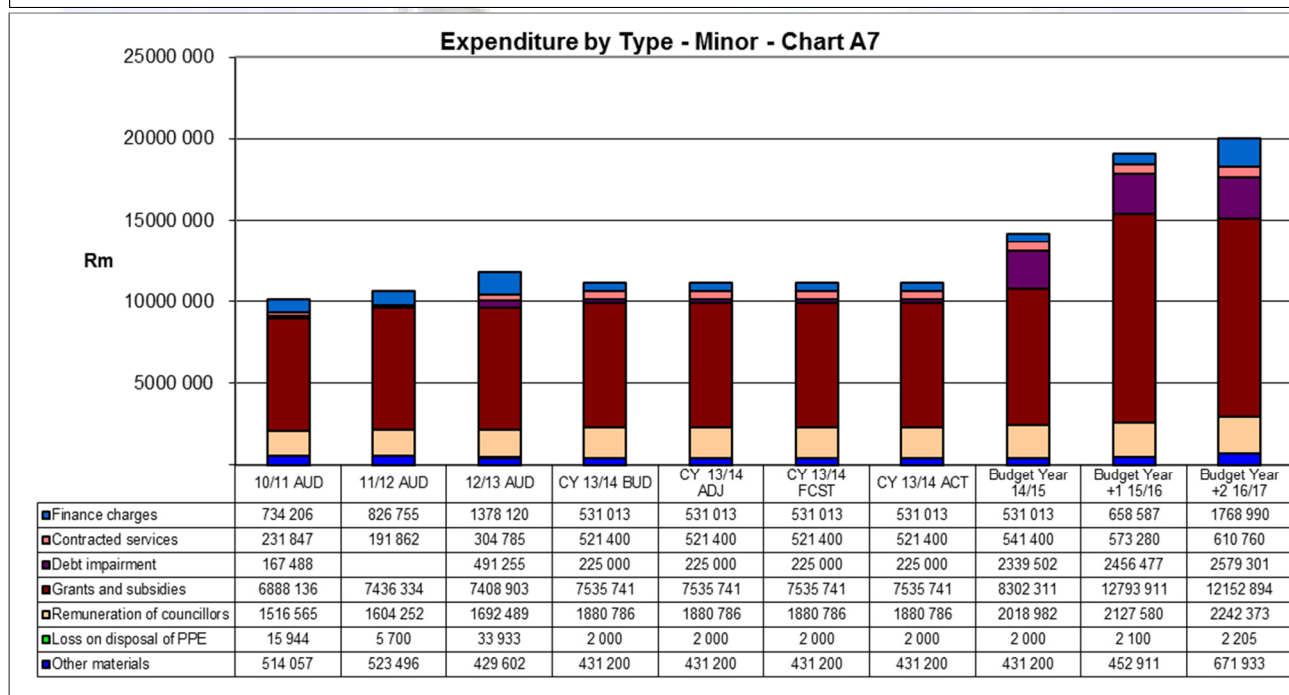
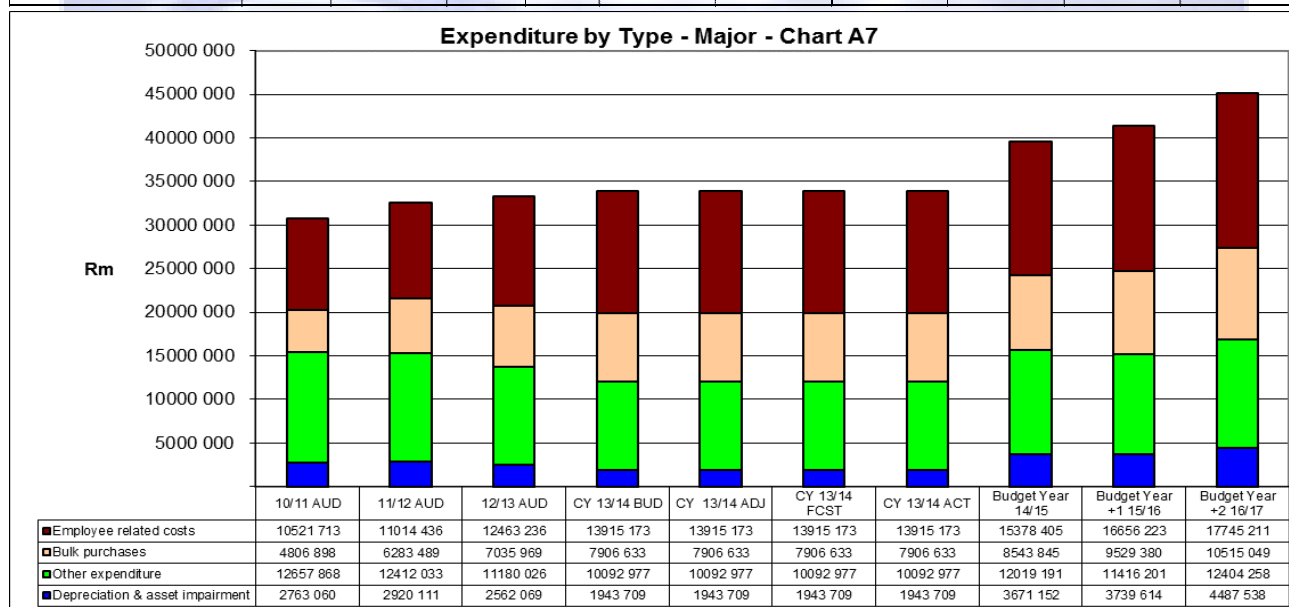
The following table is a high level summary of the 2014 - 2015 budget and MTREF (classified per main type of operating expenditure):



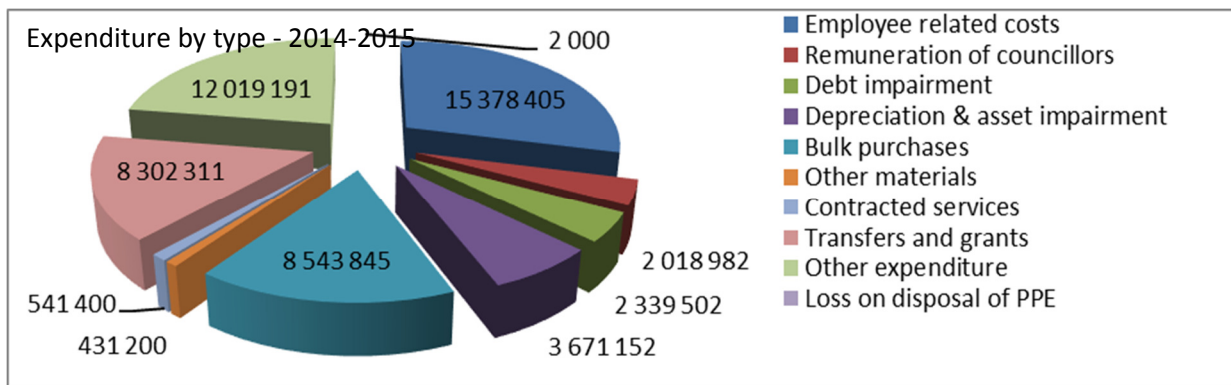
2014 – 2015 medium term revenue and expenditure forecasts

Table 10 Summary of operating expenditure by standard classification item

Expenditure By Type	10/11 AUD	11/12 AUD	12/13 AUD	13/14 BUD	13/14 ADJ	13/14 FCST	13/14 ACT	Budget Year 14/15	Budget Year +1 15/16	Budget Year +2 16/17
Employee related costs	10 521 713	11 014 436	12 463 236	13 915 173	13 915 173	13 915 173	13 915 173	15 378 405	16 656 223	17 745 211
Remuneration of councillors	1 516 565	1 604 252	1 692 489	1 880 786	1 880 786	1 880 786	1 880 786	2 018 982	2 127 580	2 242 373
Debt impairment	167 488	-	491 255	225 000	225 000	225 000	225 000	2 339 502	2 456 477	2 579 301
Depreciation & asset impairment	2 763 060	2 920 111	2 562 069	1 943 709	1 943 709	1 943 709	1 943 709	3 671 152	3 739 614	4 487 538
Finance charges	734 206	826 755	1 378 120	531 013	531 013	531 013	531 013	531 013	658 587	1 768 990
Bulk purchases	4 806 898	6 283 489	7 035 969	7 906 633	7 906 633	7 906 633	7 906 633	8 543 845	9 529 380	10 515 049
Other materials	514 057	523 496	429 602	431 200	431 200	431 200	431 200	431 200	452 911	671 933
Contracted services	231 847	191 862	304 785	521 400	521 400	521 400	521 400	541 400	573 280	610 760
Transfers and grants	6 888 136	7 436 334	7 408 903	7 535 741	7 535 741	7 535 741	7 535 741	8 302 311	12 793 911	12 152 894
Other expenditure	12 657 868	12 412 033	11 180 026	10 092 977	10 092 977	10 092 977	10 092 977	12 019 191	11 416 201	12 404 258
Loss on disposal of PPE	15 944	5 700	33 933	2 000	2 000	2 000	2 000	2 000	2 100	2 205
Total Expenditure	40 817 782	43 218 469	44 980 386	44 985 632	44 985 632	44 985 632	44 985 632	53 779 001	60 406 264	65 180 512



2014 – 2015 medium term revenue and expenditure forecasts



The budgeted allocation for employee related costs for the 2014 - 2015 financial year totals R 15.3 million, which equals 28.60 per cent (30.63 in 2013 - 2014) of the total operating expenditure. The third year of the salary and wage agreement will be implemented 1 July 2014. A 7 per cent increase for the outer years were budgeted for.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget.

The provision for debt impairment was determined based on an annual collection rate of 95 per cent and the fact that indigents are subsidised fully. It is expected that it will become more difficult to collect 100% of billing in the future. Withholding of rates and non-payment of services by the Ratepayer's Association will impact negatively on collection rates. Other users make use of the situation to default on payment as well. Provision for depreciation and asset impairment have been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard total R 3.6 million for the 2014 - 2015 financial year and equates to 6.83 per cent of the total operating expenditure.

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other materials as well as contracted services comprises the cost of repairs and maintenance. Although this strategic imperative remains a priority with council, cash flow constraints hamper proper repairs and maintenance. National Treasury requires that repairs and maintenance should not be less than 8 per cent of the write down value of existing property plant and equipment. The municipality's figure is only 1.81 per cent. The assurance is given that repairs and maintenance will be done as needed.

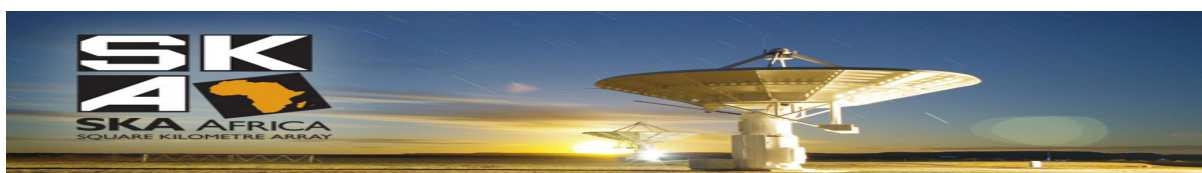
The budgeted cost of free basic services for 2014 - 2015 is R 8 302 311. The number of households budgeted for increased by 81 to 1 448.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Growth has been limited to 19.08 per cent for 2014 - 2015.

Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the municipality's Indigent Policy. The registration of indigents are reviewed quarterly. Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in MBRR A10 (Basic Service Delivery Measurement) on pages 40 and 41.

The cost of the social package of the registered indigent households is financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.



2014 – 2015 medium term revenue and expenditure forecasts

1.6 Capital expenditure

Table 11 2014 - 2015 Medium-term capital budget per vote

R	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2014/15	%	Budget Year +1 2015/16	%	Budget Year +2 2016/17	%
BUDGET AND TREASURY OFFICE							4 500 000	55,55%
COMMUNITY AND SOCIAL SERVICES	400 000	4,40%	800 000	4,03%				
SPORT AND RECREATION	4 500 000	49,51%	3 048 000	15,36%	4 958 000	17,48%		
SOLID WASTE MANAGEMENT					3 000 000	10,58%		
WASTE WATER MANAGEMENT			750 000	3,78%				
ROAD TRANSPORT	4 189 000	46,09%	2 750 000	13,86%			2 201 000	27,17%
WATER			12 000 000	60,46%	20 406 000	71,94%	1 000 000	12,34%
ELECTRICITY			500 000	2,52%			400 000	4,94%
Total Capital Budget	9 089 000	100%	19 848 000	100%	28 364 000	100%	8 101 000	100%

Upgrading of the sport complex in Carnarvon will be priority during 2014 - 2015 budget. The first phase will be completed during 2013 – 2014. Roads will be upgraded in Bonteheuwel and Vanwyksvlei. New cemeteries will be established in Vanwyksvlei and Vosburg. High mast lights will be erected in Vosburg and Schietfontein. The initial phase of replacing sewerage tanks with water borne sanitation will start in Vosburg. Supplying bulk water to Vanwyksvlei is a high priority. The first phase amounting to R 12 million will start during 2014 – 2015. It will be funded through Regional Bulk Infrastructure Grant and will amount to R 32.4 million over the two years.

Further detail relating to asset classes and proposed capital expenditure is contained in MBRR A9 (Asset Management) on pages 38 and 39. In addition to the MBRR Table A9, MBRR Tables SA34a, b, c and d provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class.

Furthermore MBRR Table SA36 contains a detailed breakdown of the capital budget per project over the medium-term.

1.7 Annual Budget Tables

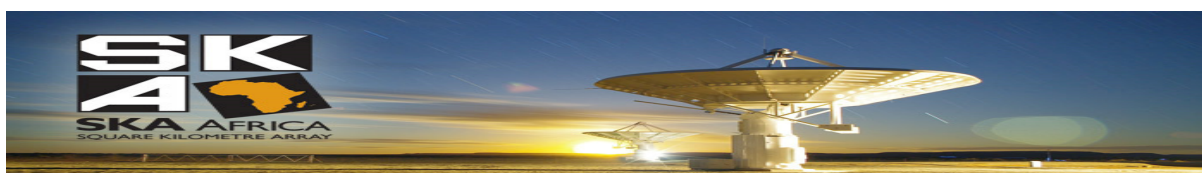
The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2014 - 2015 budget and MTREF as approved by the Council. Each table is accompanied by explanatory notes.



2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table A1 - Budget Summary

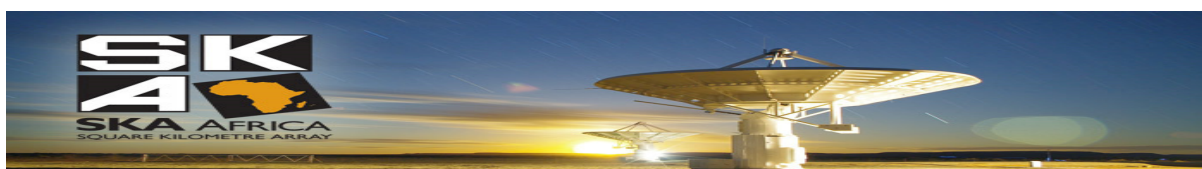
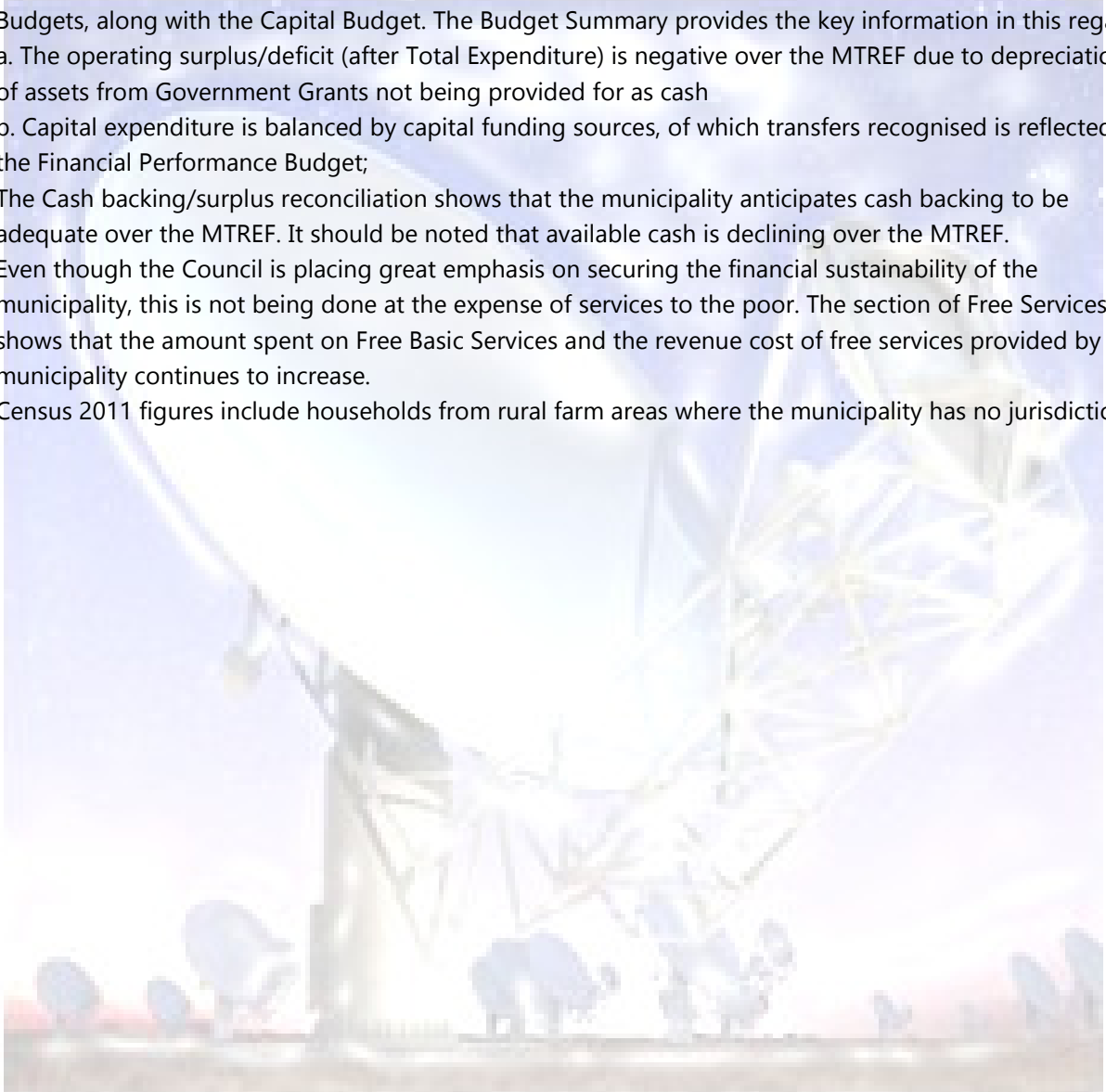
Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Financial Performance										
Property rates	4 156 843	4 077 635	4 498 392	5 195 060	5 195 060	5 195 060	5 195 060	4 331 323	4 714 382	4 867 704
Service charges	13 123 660	14 856 390	15 671 905	17 315 592	17 315 592	17 315 592	17 315 592	18 018 052	18 370 678	19 038 603
Investment revenue	1 115 642	928 766	1 212 532	1 297 000	1 297 000	1 297 000	1 297 000	1 297 000	1 361 850	1 429 943
Transfers recognised - operational	20 822 137	18 771 962	17 561 873	17 728 000	17 728 000	17 728 000	17 728 000	20 489 000	22 366 000	23 674 000
Other own revenue	2 681 738	2 587 222	3 041 726	1 649 980	1 649 981	1 649 980	1 649 980	7 843 626	10 993 353	12 970 262
Total Revenue (excluding capital transfers and contributions)	41 900 021	41 221 975	41 986 428	43 185 632	43 185 633	43 185 632	43 185 632	51 979 001	57 806 263	61 980 512
Employee costs	10 521 713	11 014 436	12 463 236	13 915 173	13 915 173	13 915 173	13 915 173	15 378 405	16 656 223	17 745 211
Remuneration of councillors	1 516 565	1 604 252	1 692 489	1 880 786	1 880 786	1 880 786	1 880 786	2 018 982	2 127 580	2 242 373
Depreciation & asset impairment	2 763 060	2 920 111	2 562 069	1 943 709	1 943 709	1 943 709	1 943 709	3 671 152	3 739 614	4 487 538
Finance charges	734 206	826 765	1 378 120	531 013	531 013	531 013	531 013	531 013	658 587	1 768 990
Materials and bulk purchases	5 320 954	6 806 985	7 465 571	8 337 833	8 337 833	8 337 833	8 337 833	8 975 045	9 982 291	11 186 982
Transfers and grants	6 888 136	7 436 334	7 408 903	7 535 741	7 535 741	7 535 741	7 535 741	8 302 311	12 793 911	12 152 894
Other expenditure	13 073 147	12 609 595	12 009 999	10 841 377	10 841 377	10 841 377	10 841 377	14 902 093	14 448 058	15 596 524
Total Expenditure	40 817 782	43 218 469	44 980 386	44 985 632	44 985 632	44 985 632	44 985 632	53 779 001	60 406 264	65 180 512
Surplus/(Deficit)	1 082 239	(1 996 494)	(2 993 958)	(1 800 000)	(1 799 999)	(1 800 000)	(1 800 000)	(1 800 000)	(2 600 000)	(3 200 000)
Transfers recognised - capital	8 770 143	10 088 203	14 437 057	9 089 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9 852 382	8 091 710	11 443 099	7 289 000	7 289 001	7 289 000	7 289 000	18 048 000	25 764 000	4 901 000
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 852 382	8 091 710	11 443 099	7 289 000	7 289 001	7 289 000	7 289 000	18 048 000	25 764 000	4 901 000
Capital expenditure & funds sources										
Capital expenditure	12 633 479	10 251 560	14 499 592	9 089 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Transfers recognised - capital	12 592 687	10 088 203	14 437 056	9 089 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Public contributions & donations	-	121 297	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 792	42 060	62 534	-	-	-	-	-	-	-
Total sources of capital funds	12 633 479	10 251 560	14 499 591	9 089 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Financial position										
Total current assets	23 535 263	23 609 520	25 328 189	27 109 192	27 109 192	27 109 191	27 109 191	28 888 689	28 522 243	26 069 838
Total non current assets	93 336 970	100 677 314	112 734 594	109 689 817	109 689 817	109 689 817	109 689 817	125 792 507	144 956 745	162 193 162
Total current liabilities	5 986 379	4 561 507	4 630 712	5 024 360	5 024 360	5 024 360	5 024 360	6 129 260	7 691 552	7 766 044
Total non current liabilities	12 156 728	12 904 490	15 048 308	13 498 884	13 498 884	13 498 884	13 498 884	15 386 048	16 232 838	18 134 379
Community wealth/Equity	98 729 129	106 820 838	118 383 764	118 275 767	118 275 768	118 275 767	118 275 767	133 165 888	149 554 599	162 362 577
Cash flows										
Net cash from (used) operating	4 487 192	10 552 104	16 027 314	7 468 018	7 468 018	7 468 018	7 468 018	21 589 452	29 623 038	9 548 711
Net cash from (used) investing	(12 611 314)	(10 121 571)	(14 441 448)	(9 079 955)	(9 079 955)	(9 079 955)	(9 079 955)	(19 838 955)	(28 354 955)	(8 091 955)
Net cash from (used) financing	19 210	24 370	15 360	29 000	29 000	29 000	29 000	29 000	29 000	29 000
Cash/cash equivalents at the year end	21 147 362	21 602 265	23 203 492	21 089 392	21 089 392	21 089 392	21 089 392	22 868 889	24 165 972	25 651 728
Cash backing/surplus reconciliation										
Cash and investments available	21 147 362	21 602 265	23 203 491	21 089 394	21 089 394	21 089 393	21 089 393	22 868 891	24 165 974	25 651 730
Application of cash and investments	14 734 838	12 066 937	12 169 303	9 159 275	9 159 275	9 159 275	9 159 275	11 746 822	14 784 114	18 504 606
Balance - surplus (shortfall)	6 412 524	9 535 328	11 034 188	11 930 119	11 930 119	11 930 118	11 930 118	11 122 069	9 381 860	7 147 124
Asset management										
Asset register summary (WDV)	93 275 001	100 620 311	112 683 203	109 650 898	109 650 898	109 650 898	109 650 898	125 762 633	144 935 916	162 181 378
Depreciation & asset impairment	2 763 060	2 920 111	2 562 069	1 943 709	1 943 709	1 943 709	1 943 709	3 671 152	3 739 614	4 487 538
Renewal of Existing Assets	12 413 318	9 879 500	12 744 987	9 089 000	9 089 000	9 089 000	9 089 000	6 848 000	7 958 000	8 101 000
Repairs and Maintenance	745 904	715 358	734 387	952 600	952 600	952 600	952 600	972 600	1 026 191	1 282 693
Free services										
Cost of Free Basic Services provided	3 408 979	4 628 951	4 867 044	5 416 494	4 867 044	4 867 044	4 867 044	6 930 547	7 873 381	8 667 442
Revenue cost of free services provided	4 999 904	5 383 500	6 015 629	6 741 240	6 741 240	6 741 240	6 741 240	9 179 658	9 280 596	9 585 047
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	735	70	160	160	160	160	160	160	160	160
Energy:	326	326	891	891	891	891	891	891	891	891
Refuse:	-	-	-	-	-	-	-	891	891	891



2014 – 2015 medium term revenue and expenditure forecasts

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is negative over the MTREF due to depreciation of assets from Government Grants not being provided for as cash
 - b. Capital expenditure is balanced by capital funding sources, of which transfers recognised is reflected on the Financial Performance Budget;
4. The Cash backing/surplus reconciliation shows that the municipality anticipates cash backing to be adequate over the MTREF. It should be noted that available cash is declining over the MTREF.
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase.
6. Census 2011 figures include households from rural farm areas where the municipality has no jurisdiction.



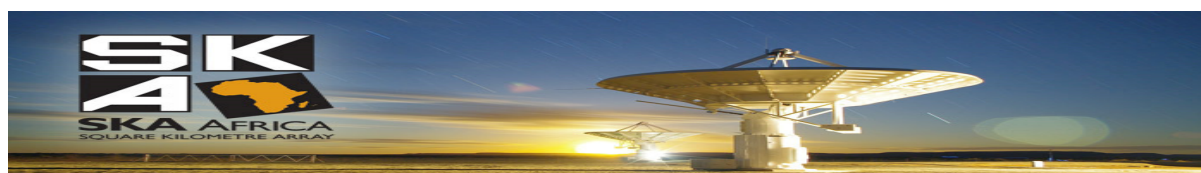
2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard									
Governance and administration	36 506 181	35 404 032	39 688 630	33 951 157	33 951 157	33 951 157	53 780 274	67 769 475	51 011 239
Executive and council	29 027 036	27 284 658	29 356 410	23 527 507	23 527 507	23 527 507	39 156 412	51 448 059	31 304 761
Budget and treasury office	7 479 145	8 119 374	10 332 220	10 423 650	10 423 650	10 423 650	14 623 862	16 321 416	19 706 478
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	52 741	63 541	78 045	25 255	25 255	25 255	24 755	26 068	27 426
Community and social services	7 297	11 121	8 186	6 650	6 650	6 650	6 650	6 983	7 332
Sport and recreation	44 464	48 910	65 844	17 900	17 900	17 900	17 400	18 345	19 317
Public safety	780	3 510	4 015	705	705	705	705	740	777
Housing	-	-	-	-	-	-	-	-	-
Health	200	-	-	-	-	-	-	-	-
Economic and environmental services	7 640	6 020	4 860	2 000	2 000	2 000	2 000	2 025	2 126
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	7 640	6 020	4 860	2 000	2 000	2 000	2 000	2 025	2 126
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	14 103 599	15 836 586	16 651 951	18 296 220	18 296 220	18 296 220	18 019 972	18 372 696	19 040 722
Electricity	5 840 750	6 957 425	7 208 750	8 421 487	8 421 487	8 421 487	7 981 626	8 497 020	8 843 421
Water	3 426 488	3 713 010	3 950 712	4 115 447	4 115 447	4 115 447	4 137 677	3 870 607	4 142 502
Waste water management	2 251 070	2 384 737	2 560 735	2 663 132	2 663 132	2 663 132	2 478 859	2 503 602	2 578 673
Waste management	2 585 291	2 781 414	2 931 754	3 096 154	3 096 154	3 096 154	3 421 810	3 501 467	3 476 126
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	50 670 162	51 310 179	56 423 486	52 274 632	52 274 632	52 274 632	71 827 001	86 170 264	70 081 513
Expenditure - Standard									
Governance and administration	26 182 985	25 677 111	27 004 828	26 431 931	26 431 931	26 431 931	32 218 112	36 396 119	38 667 146
Executive and council	18 840 751	19 505 529	17 898 382	17 265 906	17 265 906	17 265 906	21 697 749	25 665 499	25 988 692
Budget and treasury office	6 093 050	4 795 189	7 449 002	7 267 012	7 267 012	7 267 012	8 432 117	8 498 566	10 303 752
Corporate services	1 249 183	1 376 393	1 657 445	1 899 013	1 899 013	1 899 013	2 088 246	2 232 054	2 374 702
Community and public safety	1 436 465	1 679 595	1 578 698	1 823 803	1 823 803	1 823 803	2 224 861	2 305 061	2 465 491
Community and social services	893 475	965 271	974 850	1 149 099	1 149 099	1 149 099	1 369 344	1 462 061	1 558 841
Sport and recreation	452 510	611 960	508 035	570 873	570 873	570 873	687 128	688 560	739 438
Public safety	69 587	80 777	84 926	82 355	82 355	82 355	111 134	91 269	98 484
Housing	-	-	-	-	-	-	-	-	-
Health	20 893	21 587	10 887	21 476	21 476	21 476	57 255	63 171	68 728
Economic and environmental services	2 289 587	4 333 964	2 494 724	2 672 753	2 672 753	2 672 753	2 970 896	3 510 194	3 909 762
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 289 587	4 333 964	2 494 724	2 672 753	2 672 753	2 672 753	2 970 896	3 510 194	3 909 762
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	10 908 744	11 527 799	13 902 137	14 057 145	14 057 145	14 057 145	16 365 132	18 194 890	20 138 114
Electricity	5 351 629	7 202 314	7 596 123	8 506 361	8 506 361	8 506 361	9 310 584	10 328 250	11 371 948
Water	866 420	565 252	775 038	901 237	901 237	901 237	1 166 396	1 275 158	1 584 025
Waste water management	4 123 951	3 164 039	3 046 360	2 146 634	2 146 634	2 146 634	2 805 582	3 307 712	3 695 659
Waste management	566 745	596 194	2 484 616	2 502 913	2 502 913	2 502 913	3 082 570	3 283 770	3 486 482
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	40 817 781	43 218 469	44 980 386	44 985 632	44 985 632	44 985 632	53 779 001	60 406 264	65 180 513
Surplus/(Deficit) for the year	9 852 380	8 091 711	11 443 099	7 289 000	7 289 000	7 289 000	18 048 000	25 764 000	4 901 000

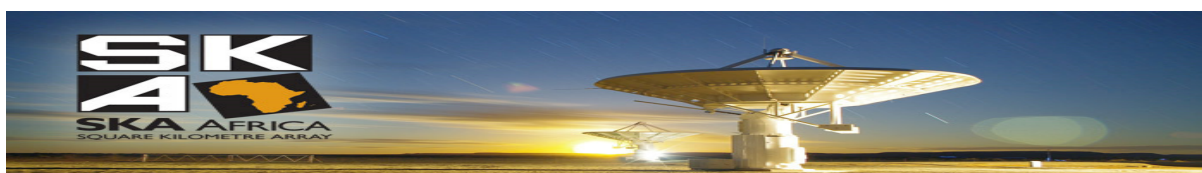
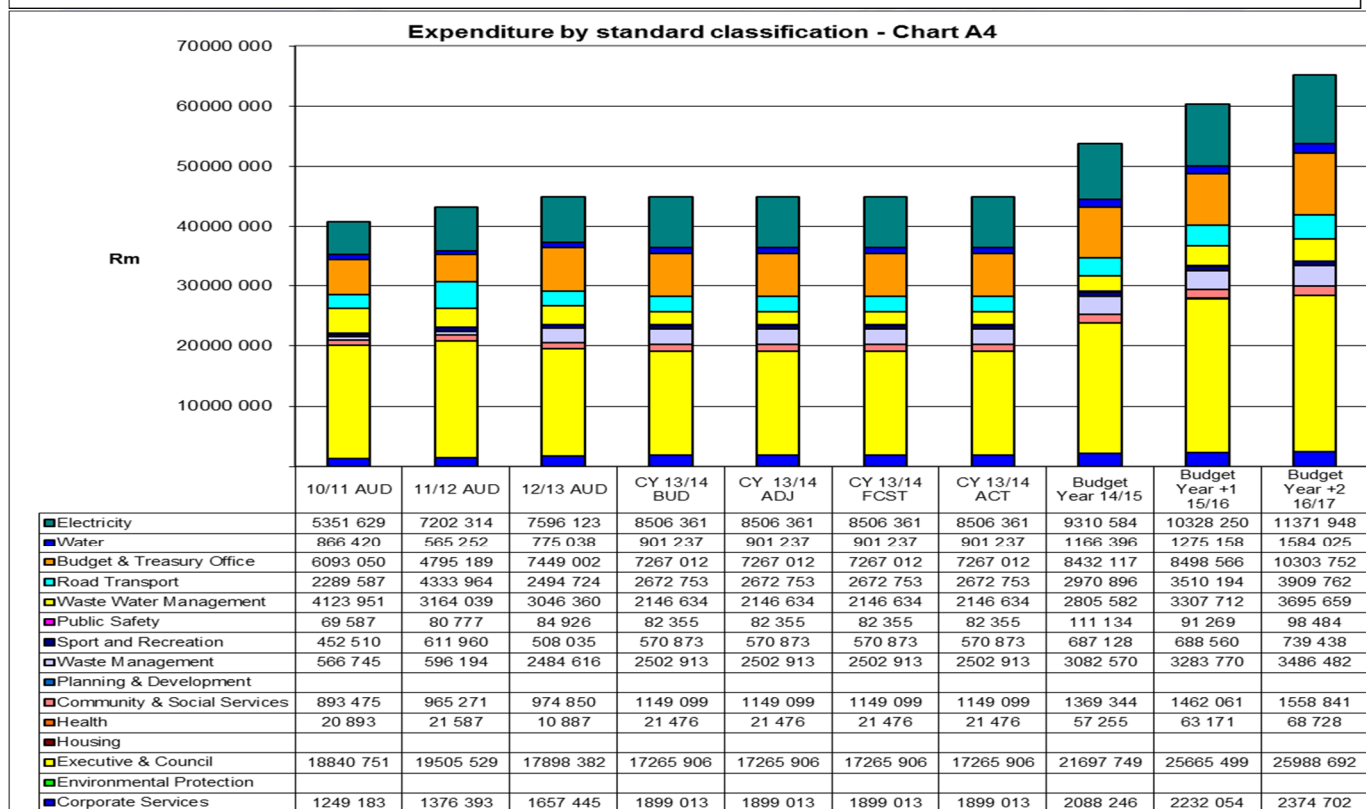
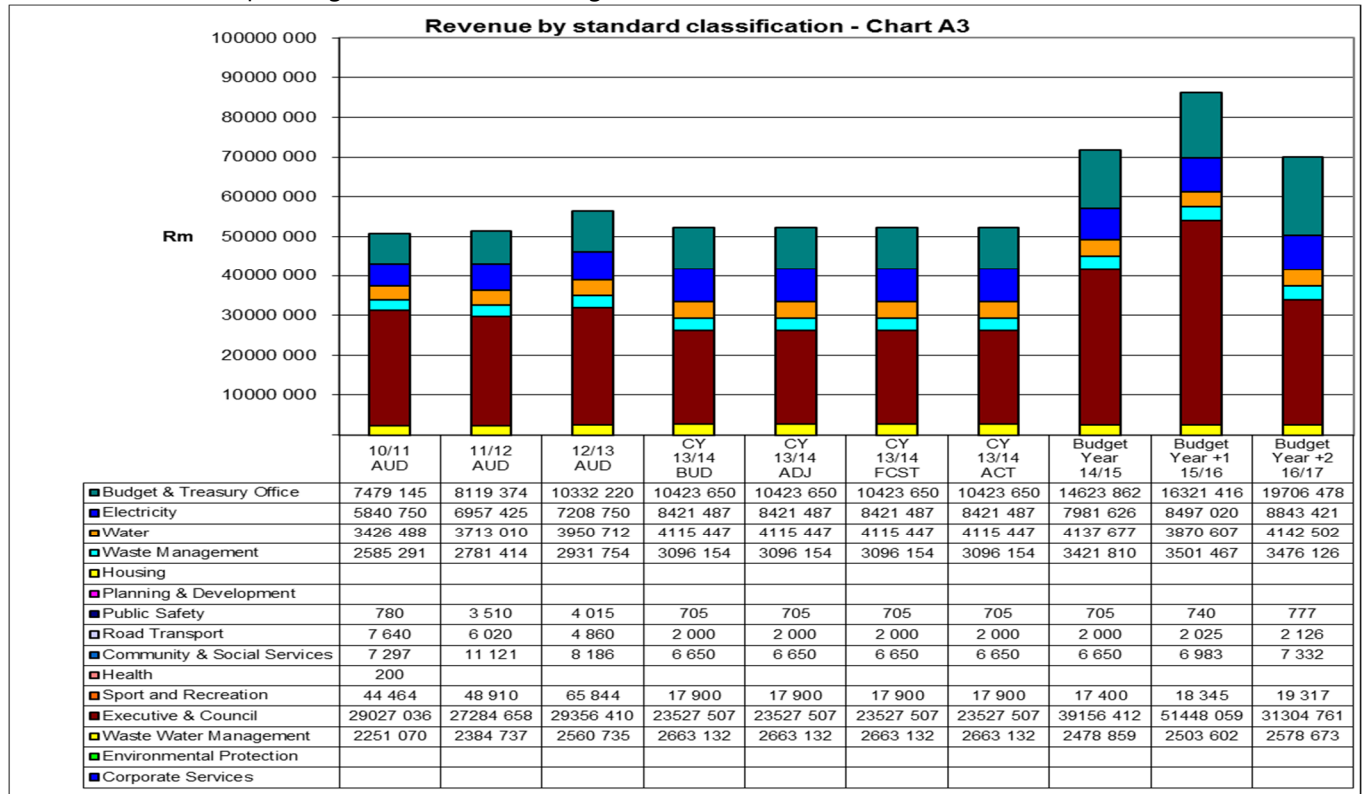
Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile „whole of government“ reports.
- Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.



2014 – 2015 medium term revenue and expenditure forecasts

3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for all functions except electricity. Electricity shows a negative growth and will be operated at a loss, with greater pressure on the other trading service tariffs. An effort should be made to gradually increase electricity tariffs to eventually make an operating surplus.
4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and surpluses generated from trading services.



2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote									
EXECUTIVE AND COUNCIL	29 027 036	27 284 658	29 356 410	23 527 507	23 527 507	23 527 507	39 156 412	51 448 059	31 304 761
BUDGET AND TREASURY OFFICE	7 479 145	8 119 374	10 332 220	10 423 650	10 423 650	10 423 650	14 623 862	16 321 416	19 706 478
CORPORATE SERVICES	-	-	-	-	-	-	-	-	-
PLANNING AND DEVELOPMENT	-	-	-	-	-	-	-	-	-
HEALTH	200	-	-	-	-	-	-	-	-
COMMUNITY AND SOCIAL SERVICES	7 297	11 121	8 186	6 650	6 650	6 650	6 650	6 983	7 332
HOUSING	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	780	3 510	4 015	705	705	705	705	740	777
SPORT AND RECREATION	44 464	48 910	65 844	17 900	17 900	17 900	17 400	18 345	19 317
ENVIRONMENTAL PROTECTION	-	-	-	-	-	-	-	-	-
SOLID WASTE MANAGEMENT	2 585 291	2 781 414	2 931 754	3 096 154	3 096 154	3 096 154	3 421 810	3 501 467	3 476 126
WASTE WATER MANAGEMENT	2 251 070	2 384 737	2 560 735	2 663 132	2 663 132	2 663 132	2 478 859	2 503 602	2 578 673
ROAD TRANSPORT	7 640	6 020	4 860	2 000	2 000	2 000	2 000	2 025	2 126
WATER	3 426 488	3 713 010	3 950 712	4 115 447	4 115 447	4 115 447	4 137 677	3 870 607	4 142 502
ELECTRICITY	5 840 750	6 957 425	7 208 750	8 421 487	8 421 487	8 421 487	7 981 626	8 497 020	8 843 421
Total Revenue by Vote	50 670 162	51 310 179	56 423 486	52 274 632	52 274 632	52 274 632	71 827 001	86 170 264	70 081 513
Expenditure by Vote to be appropriated									
EXECUTIVE AND COUNCIL	18 840 751	19 505 529	17 898 382	17 265 906	17 265 906	17 265 906	21 697 749	25 665 499	25 988 692
BUDGET AND TREASURY OFFICE	6 093 050	4 795 189	7 449 002	7 267 012	7 267 012	7 267 012	8 432 117	8 498 566	10 303 752
CORPORATE SERVICES	1 249 183	1 376 393	1 657 445	1 899 013	1 899 013	1 899 013	2 088 246	2 232 054	2 374 702
PLANNING AND DEVELOPMENT	-	-	-	-	-	-	-	-	-
HEALTH	20 893	21 587	10 887	21 476	21 476	21 476	57 255	63 171	68 728
COMMUNITY AND SOCIAL SERVICES	893 475	965 271	974 850	1 149 099	1 149 099	1 149 099	1 369 344	1 462 061	1 558 841
HOUSING	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	69 587	80 777	84 926	82 355	82 355	82 355	111 134	91 269	98 484
SPORT AND RECREATION	452 510	611 960	508 035	570 873	570 873	570 873	687 128	688 560	739 438
ENVIRONMENTAL PROTECTION	-	-	-	-	-	-	-	-	-
SOLID WASTE MANAGEMENT	566 745	596 194	2 484 616	2 502 913	2 502 913	2 502 913	3 082 570	3 283 770	3 486 482
WASTE WATER MANAGEMENT	4 123 951	3 164 039	3 046 360	2 146 634	2 146 634	2 146 634	2 805 582	3 307 712	3 695 659
ROAD TRANSPORT	2 289 587	4 333 964	2 494 724	2 672 753	2 672 753	2 672 753	2 970 896	3 510 194	3 909 762
WATER	866 420	565 252	775 038	901 237	901 237	901 237	1 166 396	1 275 158	1 584 025
ELECTRICITY	5 351 629	7 202 314	7 596 123	8 506 361	8 506 361	8 506 361	9 310 584	10 328 250	11 371 948
Total Expenditure by Vote	40 817 781	43 218 469	44 980 386	44 985 632	44 985 632	44 985 632	53 779 001	60 406 264	65 180 513
Surplus/(Deficit) for the year	9 852 380	8 091 711	11 443 099	7 289 000	7 289 000	7 289 000	18 048 000	25 764 000	4 901 000

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

- Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.



2014 – 2015 medium term revenue and expenditure forecasts

Table 12 Analysis of the surplus or deficit for the electricity and water trading services.

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Electricity									
Total Revenue(including grants and transfers)	5 840 750	6 957 425	7 208 750	8 421 487	8 421 487	8 421 487	7 981 626	8 497 020	8 843 421
Operating expenditure	5 351 629	7 202 314	7 596 123	8 506 361	8 506 361	8 506 361	9 310 584	10 328 250	11 371 948
Surplus/(Deficit) for the year	489 122	(244 889)	(387 373)	(84 874)	(84 874)	(84 874)	(1 328 958)	(1 831 230)	(2 528 527)
Percentage Surplus/(Deficit)	8,4%	(3,5%)	(5,4%)	(1,0%)	(1,0%)	(1,0%)	(16,7%)	(21,6%)	(28,6%)
Water									
Total Revenue(including grants and transfers)	3 426 488	3 713 010	3 950 712	4 115 447	4 115 447	4 115 447	4 137 677	3 870 607	4 142 502
Operating expenditure	866 420	565 252	775 038	901 237	901 237	901 237	1 166 396	1 275 158	1 584 025
Surplus/(Deficit) for the year	2 560 068	3 147 757	3 175 674	3 214 210	3 214 210	3 214 210	2 971 281	2 595 449	2 558 477
Percentage Surplus/(Deficit)	74,7%	84,8%	80,4%	78,1%	78,1%	78,1%	71,8%	67,1%	61,8%
Waste water									
Total Revenue(including grants and transfers)	2 251 070	2 384 737	2 560 735	2 663 132	2 663 132	2 663 132	2 478 859	2 503 602	2 578 673
Operating expenditure	4 123 951	3 164 039	3 046 360	2 146 634	2 146 634	2 146 634	2 805 582	3 307 712	3 695 659
Surplus/(Deficit) for the year	(1 872 881)	(779 301)	(485 625)	516 498	516 498	516 498	(326 723)	(804 110)	(1 116 986)
Percentage Surplus/(Deficit)	(83,2%)	(32,7%)	(19,0%)	19,4%	19,4%	19,4%	(13,2%)	(32,1%)	(43,3%)
Refuse									
Total Revenue(including grants and transfers)	2 585 291	2 781 414	2 931 754	3 096 154	3 096 154	3 096 154	3 421 810	3 501 467	3 476 126
Operating expenditure	566 745	596 194	2 484 616	2 502 913	2 502 913	2 502 913	3 082 570	3 283 770	3 486 482
Surplus/(Deficit) for the year	2 018 546	2 185 220	447 139	593 241	593 241	593 241	339 240	217 697	(10 356)
Percentage Surplus/(Deficit)	78,1%	78,6%	15,3%	19,2%	19,2%	19,2%	9,9%	6,2%	(0,3%)

Electricity has been operating at a deficit since 2011 – 2012 ranging from 3.5% up to 28.6% in 2016 – 2017.

This is primarily as a result of the high increases in Eskom bulk purchases as well as the restrictions placed on tariff increases by NERSA.

National Treasury as well as NERSA will have to take note of this situation. Where electricity for one, was used to subsidise other community services, it will be left to other trading services to subsidise those services as well as subsidising electricity itself!

The surplus on the water account remains relatively constant over the MTREF translating into a surplus of 71.8 per cent, 67.1 per cent and 61.8 per cent for each of the respective financial years.

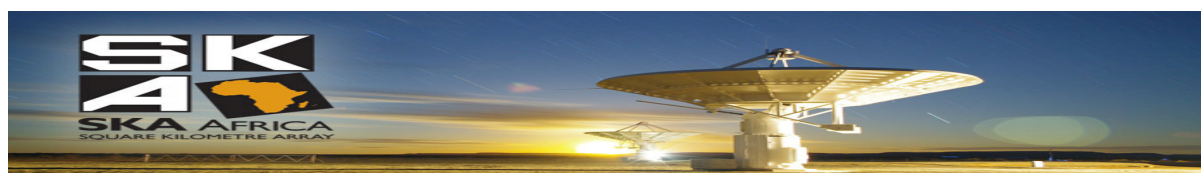
Wastewater also has a fairly constant surplus over the MTREF.

Refuse removal anticipates a surplus decrease from 9.9% in 2014 - 2015 to a deficit of 0.3% in 2016 - 2017.

Note should be taken that the percentage surplus has decreased from 2013 - 2014 budget.

All trade services show a decrease in surplus over the MTREF. This should be noted, for tariffs will either have to be increased more than inflation, or expenses will have to be curbed at less than inflation. It will become impossible for municipalities to deliver an affordable service to consumers.

Increase in expenditure such as employee related costs, bulk purchases, fuel and other services are growing more rapidly than inflation.



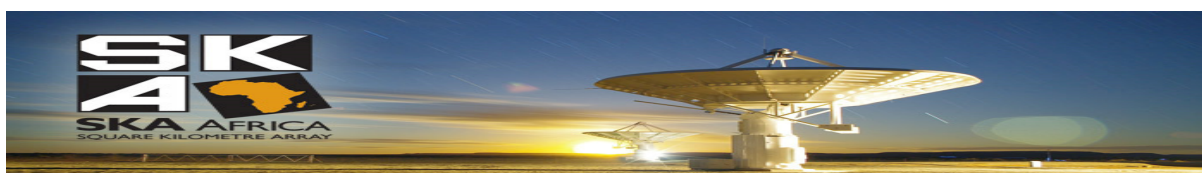
2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description R	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source										
Property rates	3 908 466	3 878 347	4 318 456	5 005 060	5 005 060	5 005 060	5 005 060	4 141 323	4 514 882	4 668 229
Property rates - penalties & collection charges	248 377	199 288	179 936	190 000	190 000	190 000	190 000	190 000	199 500	209 475
Service charges - electricity revenue	5 514 194	6 631 019	6 882 383	8 094 551	8 094 551	8 094 551	8 094 551	7 980 926	8 496 283	8 842 847
Service charges - water revenue	3 100 112	3 386 633	3 624 406	3 788 771	3 788 771	3 788 771	3 788 771	4 137 237	3 870 145	4 142 017
Service charges - sanitation revenue	1 924 834	2 058 501	2 234 498	2 336 896	2 336 896	2 336 896	2 336 896	2 478 859	2 503 602	2 578 673
Service charges - refuse revenue	2 584 520	2 780 237	2 930 618	3 095 374	3 095 374	3 095 374	3 095 374	3 421 030	3 500 648	3 475 266
Service charges - other										
Rental of facilities and equipment	448 165	522 383	495 040	410 674	410 674	410 674	410 674	483 118	507 199	532 558
Interest earned - external investments	1 115 642	928 786	1 212 532	1 297 000	1 297 000	1 297 000	1 297 000	1 361 850	1 361 850	1 429 943
Interest earned - outstanding debtors	4 009	7 756	3 323	3 300	3 300	3 300	3 300	3 300	3 465	3 638
Dividends received										
Fines	19 652	22 806	10 841	12 230	12 230	12 230	12 230	12 230	12 842	13 484
Licences and permits	14 737	11 202	6 426	7 420	7 420	7 420	7 420	7 420	7 791	8 181
Agency services	105 017	119 540	127 432	97 000	97 000	97 000	97 000	97 000	101 850	106 943
Transfers recognised - operational	20 822 137	18 771 962	17 561 873	17 728 000	17 728 000	17 728 000	17 728 000	20 489 000	22 366 000	23 674 000
Other revenue	2 090 158	1 903 535	2 398 664	1 119 356	1 119 356	1 119 356	1 119 356	7 240 558	10 360 206	12 305 458
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	41 900 021	41 221 975	41 986 428	43 185 632	43 185 633	43 185 632	43 185 632	51 979 001	57 806 263	61 980 512
Expenditure By Type										
Employee related costs	10 521 713	11 014 436	12 463 236	13 915 173	13 915 173	13 915 173	13 915 173	15 378 405	16 656 223	17 745 211
Remuneration of councillors	1 516 565	1 604 252	1 692 489	1 880 786	1 880 786	1 880 786	1 880 786	2 018 982	2 127 580	2 242 373
Debt impairment	167 488	-	491 255	225 000	225 000	225 000	225 000	2 339 502	2 456 477	2 579 301
Depreciation & asset impairment	2 763 060	2 920 111	2 562 069	1 943 709	1 943 709	1 943 709	1 943 709	3 671 152	3 739 614	4 487 538
Finance charges	734 206	826 755	1 378 120	531 013	531 013	531 013	531 013	531 013	658 587	1 768 990
Bulk purchases	4 806 898	6 283 489	7 035 969	7 906 633	7 906 633	7 906 633	7 906 633	8 543 845	9 529 380	10 515 049
Other materials	514 057	523 496	429 602	431 200	431 200	431 200	431 200	431 200	452 911	671 933
Contracted services	231 847	191 862	304 785	521 400	521 400	521 400	521 400	541 400	573 280	610 760
Transfers and grants	6 888 136	7 436 334	7 408 903	7 535 741	7 535 741	7 535 741	7 535 741	8 302 311	12 793 911	12 152 894
Other expenditure	12 657 868	12 412 033	11 180 026	10 092 977	10 092 977	10 092 977	10 092 977	12 019 191	11 416 201	12 404 258
Loss on disposal of PPE	15 944	5 700	33 933	2 000	2 000	2 000	2 000	2 000	2 100	2 205
Total Expenditure	40 817 782	43 218 469	44 980 386	44 985 632	44 985 632	44 985 632	44 985 632	53 779 001	60 406 264	65 180 512
Surplus/(Deficit)	1 082 239	(1 996 494)	(2 993 958)	(1 800 000)	(1 799 999)	(1 800 000)	(1 800 000)	(1 800 000)	(2 600 000)	(3 200 000)
Transfers recognised - capital	8 770 143	10 088 203	14 437 057	9 089 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Contributions recognised - capital										
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions	9 852 382	8 091 710	11 443 099	7 289 000	7 289 001	7 289 000	7 289 000	18 048 000	25 764 000	4 901 000
Taxation										
Surplus/(Deficit) after taxation	9 852 382	8 091 710	11 443 099	7 289 000	7 289 001	7 289 000	7 289 000	18 048 000	25 764 000	4 901 000
Attributable to minorities										
Surplus/(Deficit) attributable to municipality	9 852 382	8 091 710	11 443 099	7 289 000	7 289 001	7 289 000	7 289 000	18 048 000	25 764 000	4 901 000
Share of surplus/ (deficit) of associate										
Surplus/(Deficit) for the year	9 852 382	8 091 710	11 443 099	7 289 000	7 289 001	7 289 000	7 289 000	18 048 000	25 764 000	4 901 000

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R 51.9 million in 2014 - 2015 and escalates to R 61.9 million by 2016 - 2017. This represents a year-on-year increase of 11.21 per cent for the 2014 - 2015 financial year and 7.22 per cent for the 2016 - 2017 financial year.
2. Revenue to be generated from property rates is R4.1 million in the 2014 - 2015 financial year and remains constant for the outer years. It still represents 7.97 per cent of the operating revenue base of the municipality and therefore remains a significant funding source.
3. Service charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the municipality totalling R18 million for the 2014 - 2015 financial year and increasing to R 19 million by 2016 - 2017. For the 2014 - 2015 financial year service charges amount to 34.66 per cent of the total revenue base and remains constant over the medium-term.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are declining as a percentage of total revenue over the MTREF from 39 per cent to 38 per cent in 2016 – 2017. It is starting to become the highest source of cash income for the municipality. This means that the municipality becomes more dependent on Government for funding of operational costs.
5. Bulk purchases have significantly increased over the 2010 - 2011 to 2016 - 2017 period escalating from R 4.8 million to R 10.5 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom.



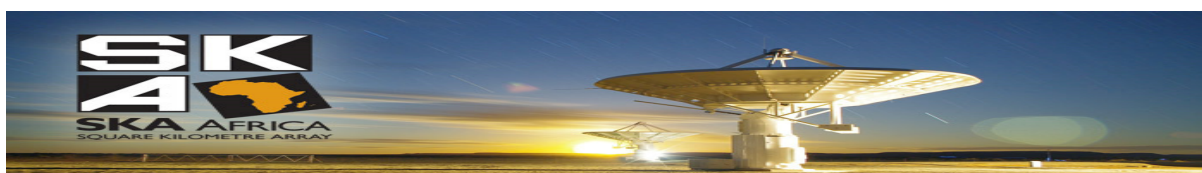
2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote										
Single-year expenditure to be appropriated										
EXECUTIVE AND COUNCIL	-	-	-	-	-	-	-	-	-	-
BUDGET AND TREASURY OFFICE	534 991	231 607	13 853	-	-	-	-	-	-	4 500 000
CORPORATE SERVICES	-	-	-	-	-	-	-	-	-	-
PLANNING AND DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
HEALTH	-	-	-	-	-	-	-	-	-	-
COMMUNITY AND SOCIAL SERVICES	54 072	113 611	262 531	400 000	400 000	400 000	400 000	800 000	-	-
HOUSING	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-
SPORT AND RECREATION	27 100	26 450	45 150	4 500 000	4 500 000	4 500 000	4 500 000	3 048 000	4 958 000	-
ENVIRONMENTAL PROTECTION	-	-	-	-	-	-	-	-	-	-
SOLID WASTE MANAGEMENT	1 377 431	-	-	-	-	-	-	-	3 000 000	-
WASTE WATER MANAGEMENT	1 346 926	2 267 533	-	-	-	-	-	750 000	-	-
ROAD TRANSPORT	4 316 907	7 611 964	12 746 834	4 189 000	4 189 000	4 189 000	4 189 000	2 750 000	-	2 201 000
WATER	2 036 999	-	311 638	-	-	-	-	12 000 000	20 406 000	1 000 000
ELECTRICITY	2 939 053	395	1 119 585	-	-	-	-	500 000	-	400 000
Capital single-year expenditure sub-tot	12 633 479	10 251 560	14 499 592	9 089 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Total Capital Expenditure - Vote	12 633 479	10 251 560	14 499 592	9 089 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Capital Expenditure - Standard										
Governance and administration	534 991	231 607	13 853	-	-	-	-	-	-	4 500 000
Executive and council	-	-	-	-	-	-	-	-	-	-
Budget and treasury office	534 991	231 607	13 853	-	-	-	-	-	-	4 500 000
Corporate services	-	-	-	-	-	-	-	-	-	-
Community and public safety	81 172	140 061	307 681	4 900 000	4 900 000	4 900 000	4 900 000	3 848 000	4 958 000	-
Community and social services	54 072	113 611	262 531	400 000	400 000	400 000	400 000	800 000	-	-
Sport and recreation	27 100	26 450	45 150	4 500 000	4 500 000	4 500 000	4 500 000	3 048 000	4 958 000	-
Public safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	4 316 907	7 611 964	12 746 834	4 189 000	4 189 000	4 189 000	4 189 000	2 750 000	-	2 201 000
Planning and development	-	-	-	-	-	-	-	-	-	-
Road transport	4 316 907	7 611 964	12 746 834	4 189 000	4 189 000	4 189 000	4 189 000	2 750 000	-	2 201 000
Environmental protection	-	-	-	-	-	-	-	-	-	-
Trading services	7 700 410	2 267 928	1 431 223	-	-	-	-	13 250 000	23 406 000	1 400 000
Electricity	2 939 053	395	1 119 585	-	-	-	-	500 000	-	400 000
Water	2 036 999	-	311 638	-	-	-	-	12 000 000	20 406 000	1 000 000
Waste water management	1 346 926	2 267 533	-	-	-	-	-	750 000	-	-
Waste management	1 377 431	-	-	-	-	-	-	-	3 000 000	-
Total Capital Expenditure - Standard	12 633 479	10 251 560	14 499 592	9 089 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Funded by:										
National Government	12 538 615	6 966 614	14 437 056	9 089 000	9 089 000	9 089 000	9 089 000	7 848 000	28 364 000	8 101 000
Provincial Government	54 072	2 832 013	-	-	-	-	-	12 000 000	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	289 576	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 592 687	10 088 203	14 437 056	9 089 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Public contributions & donations		121 297	-	-	-	-	-	-	-	-
Borrowing										
Internally generated funds	40 792	42 060	62 534	-	-	-	-	-	-	-
Total Capital Funding	12 633 479	10 251 560	14 499 591	9 089 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000

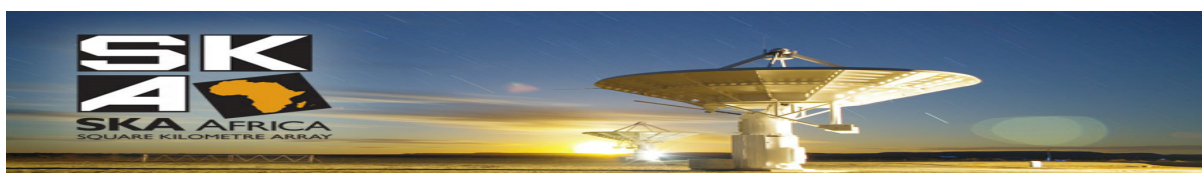
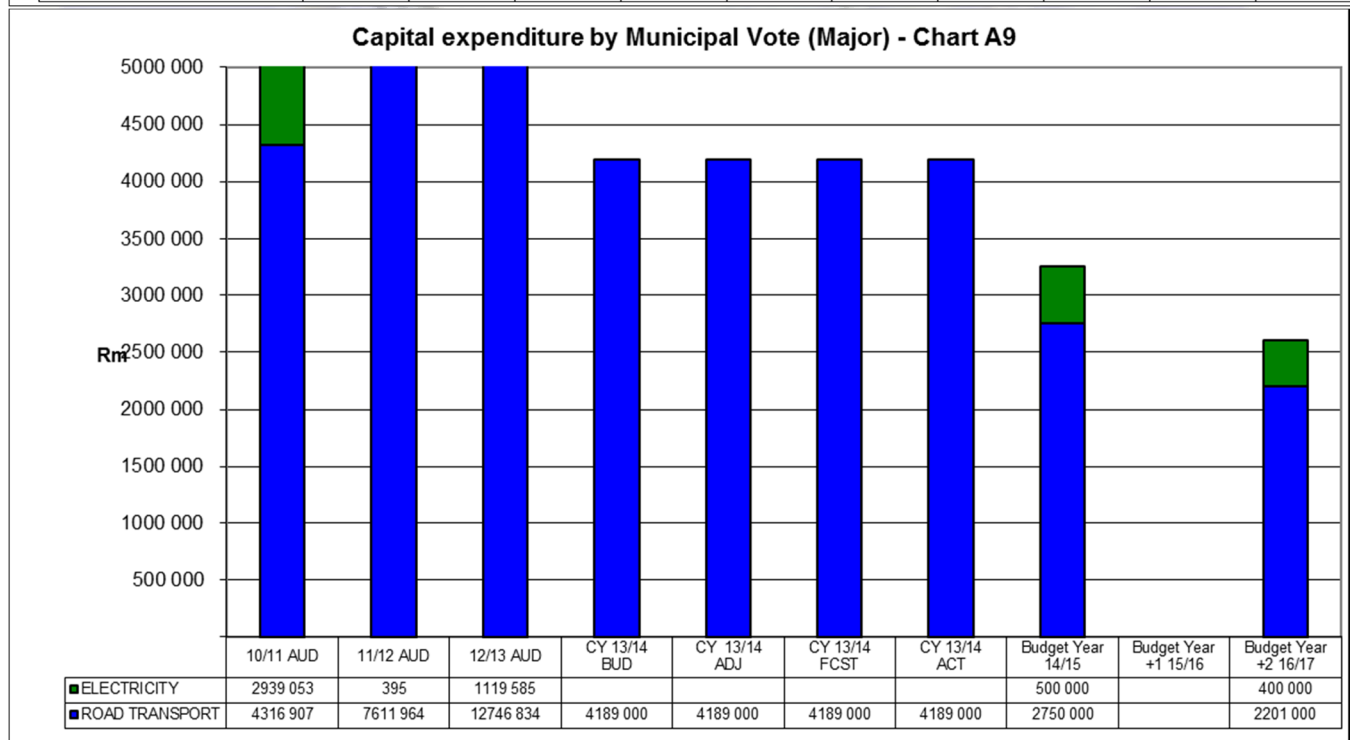
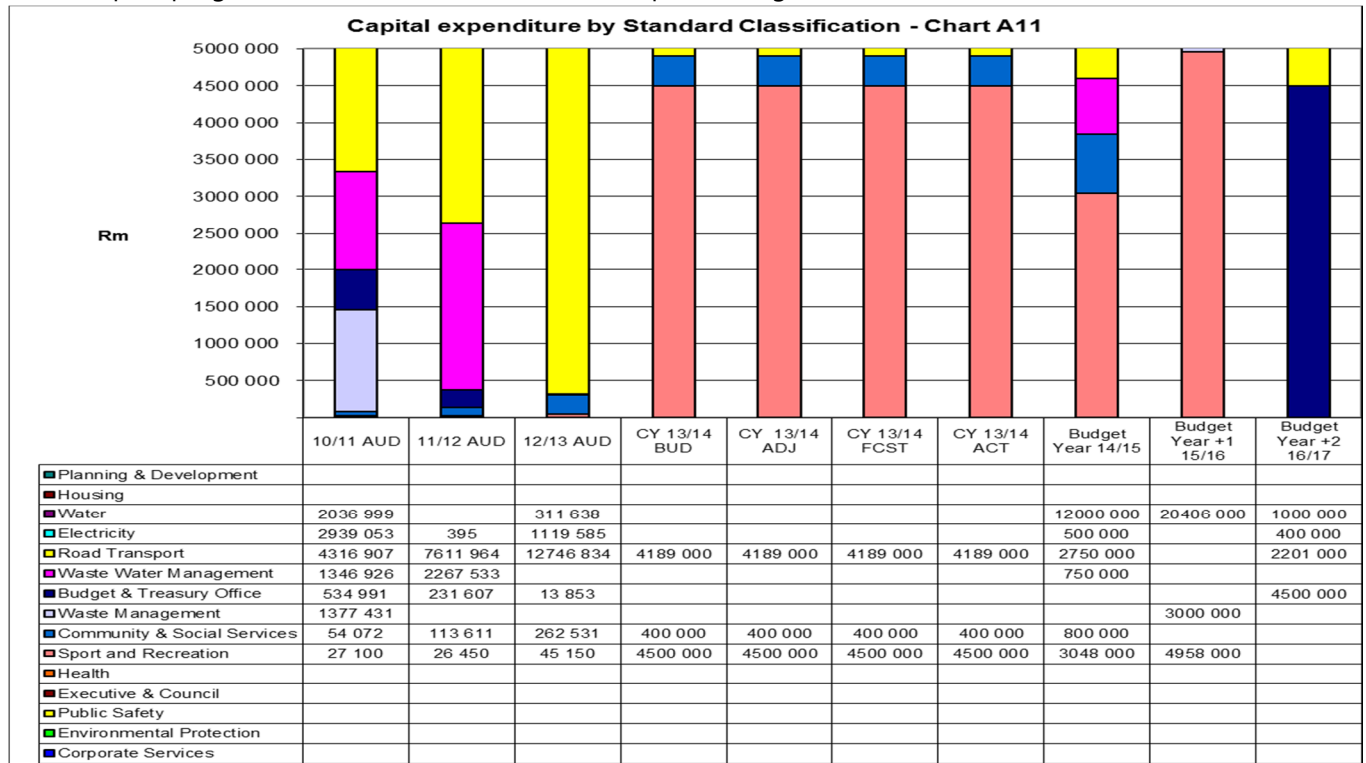
Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

- Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- Single-year capital expenditure has been appropriated at R7.84 million for the 2014 - 2015 financial year and remains relatively constant over the MTREF at levels of R7.95 million and R8.1 million respectively for the two outer years. Capital expenditure is funded by MIG. Further capital funding have been appropriated from the Regional Bulk Infrastructure Grant. This has been earmarked for water supply to Vanwyksvlei and amounts to R 12 000 000 and R 20 406 000 for the 2014 – 2015 and 2015 – 2016 financial years.

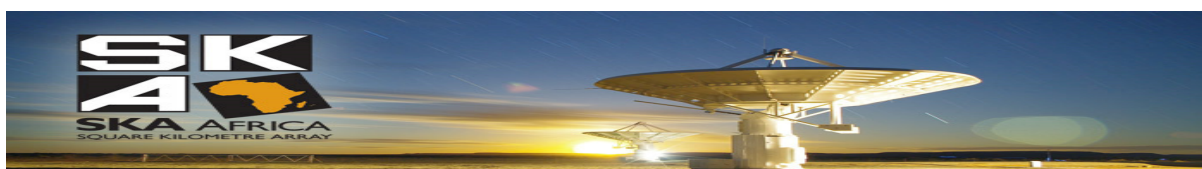
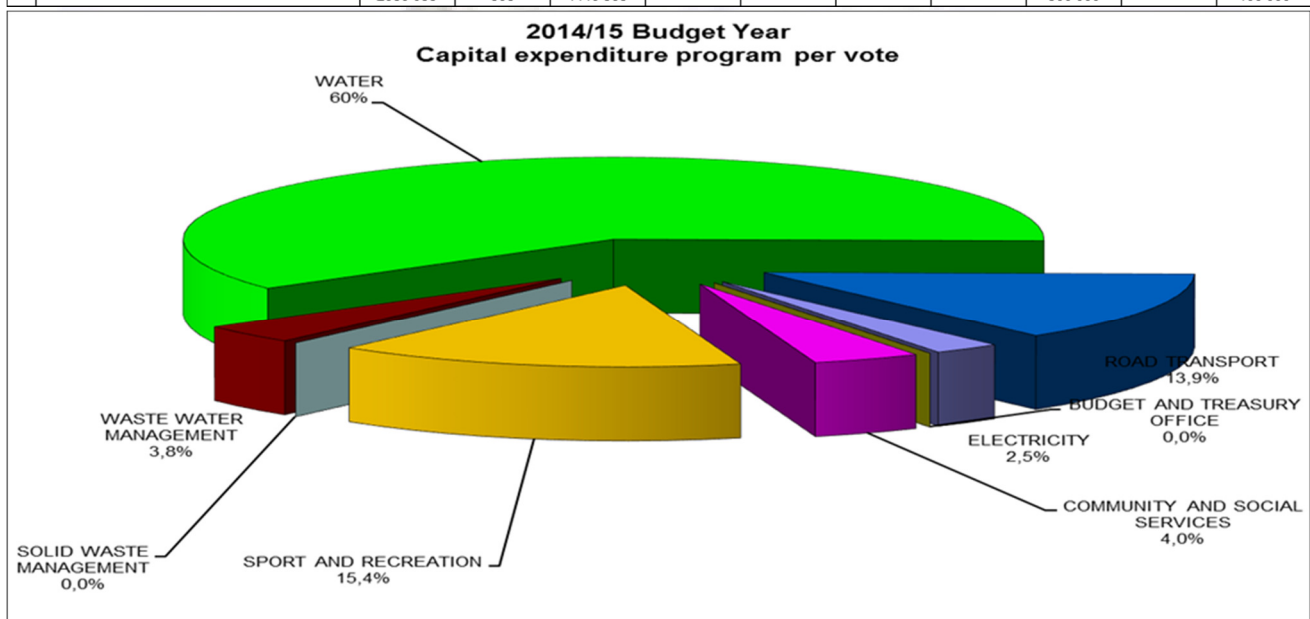
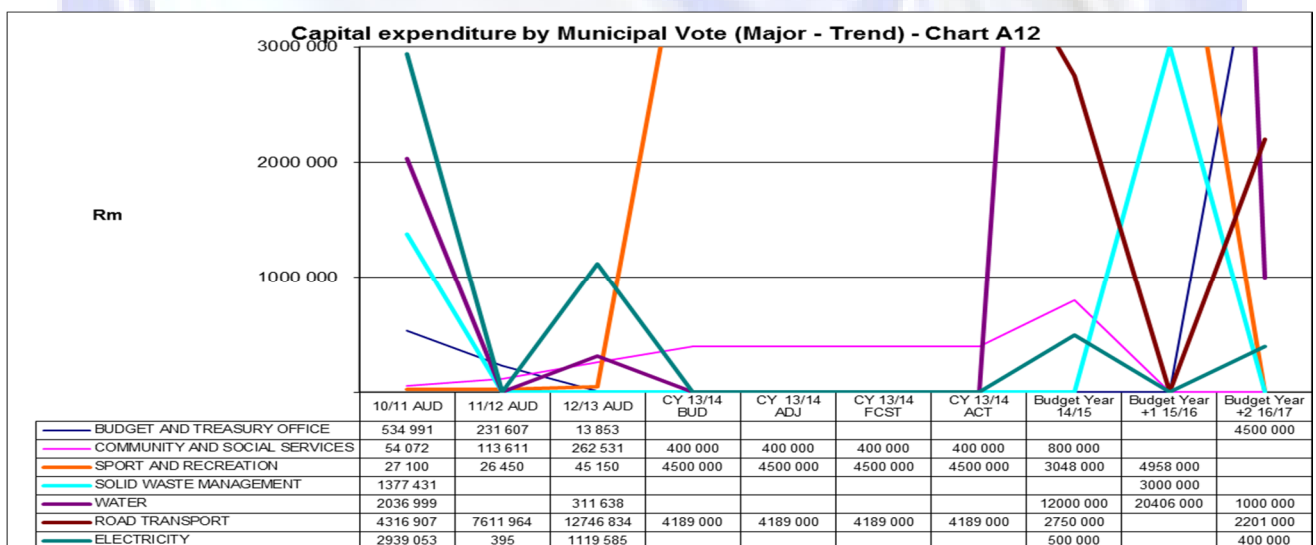
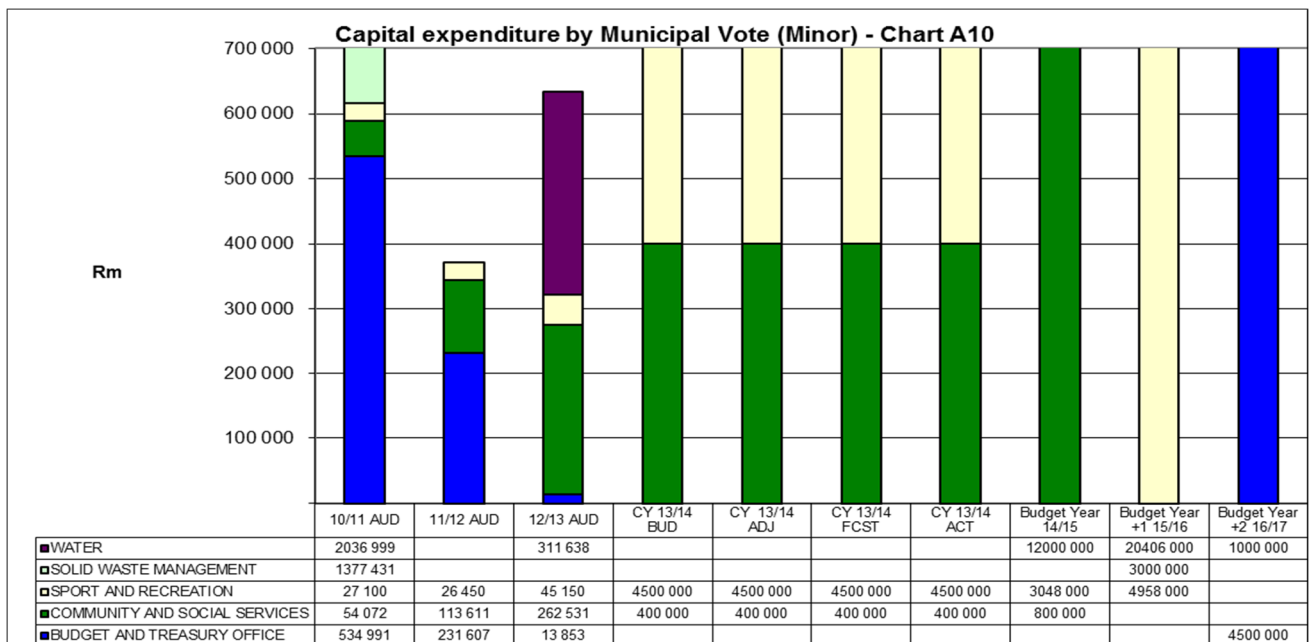


2014 – 2015 medium term revenue and expenditure forecasts

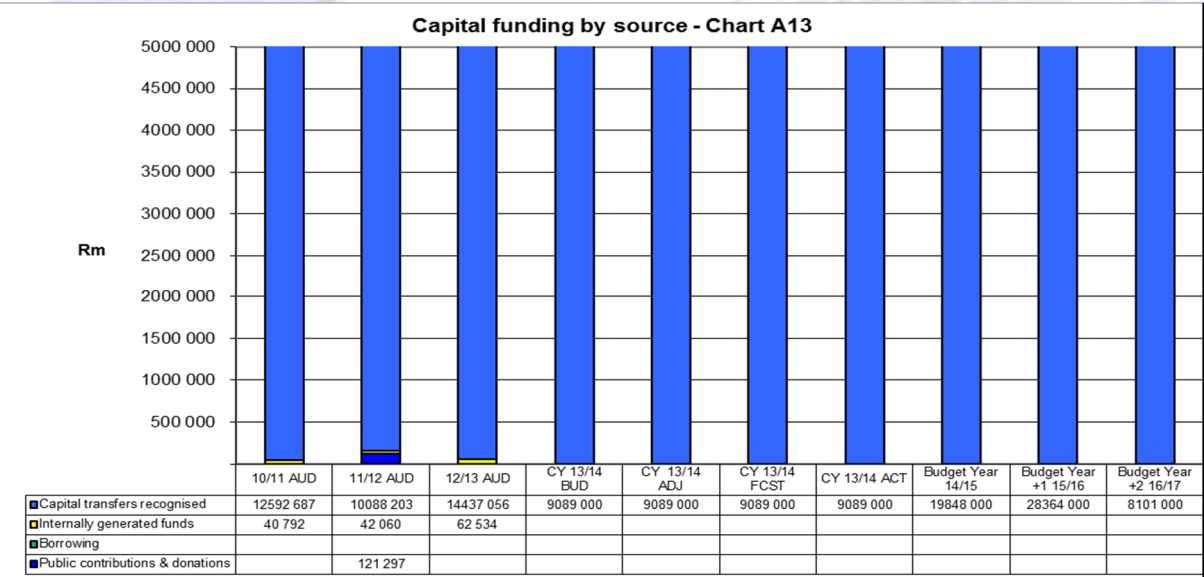
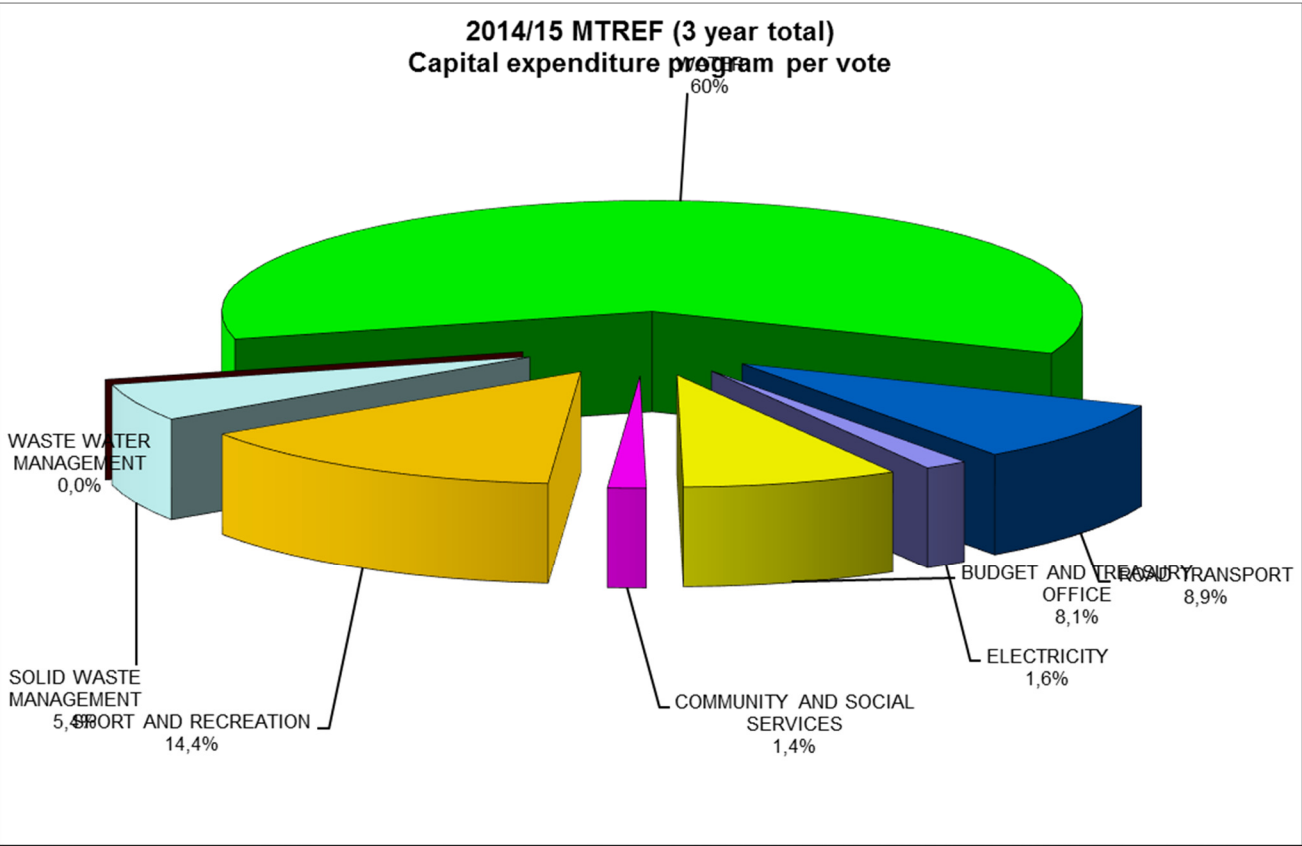
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
4. The capital programme is funded from national and provincial grants and transfers.



2014 – 2015 medium term revenue and expenditure forecasts



2014 – 2015 medium term revenue and expenditure forecasts



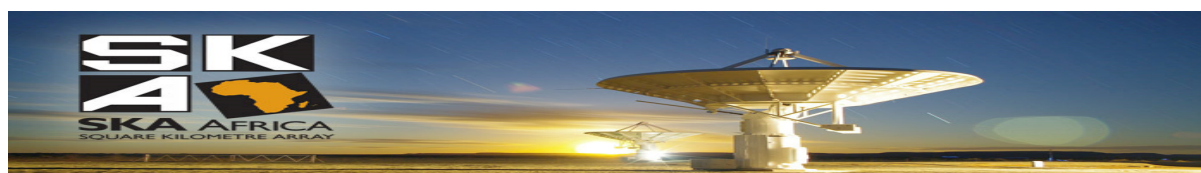
2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table A6 - Budgeted Financial Position

R	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS										
Current assets										
Cash	13 151	225 652	283 182	1 538 120	1 538 120	1 538 120	1 538 120	1 538 120	1 538 120	1 538 120
Call investment deposits	21 134 211	21 376 613	22 920 310	19 551 274	19 551 274	19 551 273	19 551 273	21 330 771	22 627 854	24 113 610
Consumer debtors	2 368 575	1 983 994	2 092 454	6 000 119	6 000 119	6 000 119	6 000 119	6 000 119	4 336 590	398 428
Other debtors	10 634	14 216	22 830	10 634	10 634	10 634	10 634	10 634	10 634	10 634
Current portion of long-term receivables	8 692	9 045	9 413	9 045	9 045	9 045	9 045	9 045	9 045	9 045
Inventory										
Total current assets	23 535 263	23 609 520	25 328 189	27 109 192	27 109 192	27 109 191	27 109 191	28 888 689	28 522 243	26 069 838
Non current assets										
Long-term receivables	61 969	57 003	51 391	38 919	38 919	38 919	38 919	29 874	20 829	11 784
Investments										
Investment property	10 227 346	10 214 982	10 227 052	10 227 346	10 227 346	10 227 346	10 227 346	10 227 346	10 227 346	10 227 346
Investment in Associate										
Property, plant and equipment	82 892 306	90 312 877	102 428 812	99 331 100	99 331 100	99 331 100	99 331 100	115 507 948	134 681 231	151 926 693
Agricultural										
Biological										
Intangible	155 349	92 452	27 339	92 452	92 452	92 452	92 452	27 339	27 339	27 339
Other non-current assets										
Total non current assets	93 336 970	100 677 314	112 734 594	109 689 817	109 689 817	109 689 817	109 689 817	125 792 507	144 956 745	162 193 162
TOTAL ASSETS	116 872 233	124 286 835	138 062 783	136 799 009	136 799 009	136 799 008	136 799 008	154 681 196	173 478 989	188 263 000
LIABILITIES										
Current liabilities										
Bank overdraft										
Borrowing										
Consumer deposits	244 389	268 759	284 119	331 388	331 388	331 388	331 388	360 388	389 388	418 388
Trade and other payables	4 411 456	2 945 230	2 826 766	3 362 438	3 362 438	3 362 438	3 362 438	4 604 751	6 138 043	6 183 535
Provisions	1 330 534	1 347 518	1 519 826	1 330 534	1 330 534	1 330 534	1 330 534	1 619 601	1 619 601	1 619 601
Total current liabilities	5 986 379	4 561 507	4 630 712	5 024 360	5 024 360	5 024 360	5 024 360	6 584 740	8 147 032	8 221 524
Non current liabilities										
Borrowing										
Provisions	12 156 728	12 904 490	15 048 308	13 498 884	13 498 884	13 498 884	13 498 884	13 498 884	14 345 674	16 247 215
Total non current liabilities	12 156 728	12 904 490	15 048 308	13 498 884	13 498 884	13 498 884	13 498 884	13 498 884	14 345 674	16 247 215
TOTAL LIABILITIES	18 143 107	17 465 997	19 679 020	18 523 244	18 523 244	18 523 244	18 523 244	20 083 624	22 492 706	24 468 739
NET ASSETS	98 729 126	106 820 838	118 383 764	118 275 765	118 275 765	118 275 764	118 275 764	134 597 572	150 986 282	163 794 261
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	87 207 297	95 297 681	106 860 502	106 752 610	106 752 611	106 752 610	106 752 610	123 074 310	139 463 021	152 270 999
Reserves	11 521 832	11 523 157	11 523 262	11 523 157	11 523 157	11 523 157	11 523 157	11 523 262	11 523 262	11 523 262
Minorities' interests										
TOTAL COMMUNITY WEALTH/EQUITY	98 729 129	106 820 838	118 383 764	118 275 767	118 275 768	118 275 767	118 275 767	134 597 572	150 986 283	163 794 261

Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- MBRR Table A6 is supported by an extensive table of notes (SA3 which can be found on page 100) providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;



2014 – 2015 medium term revenue and expenditure forecasts

Trade and other payables;
Provisions non-current;
Changes in net assets; and
Reserves

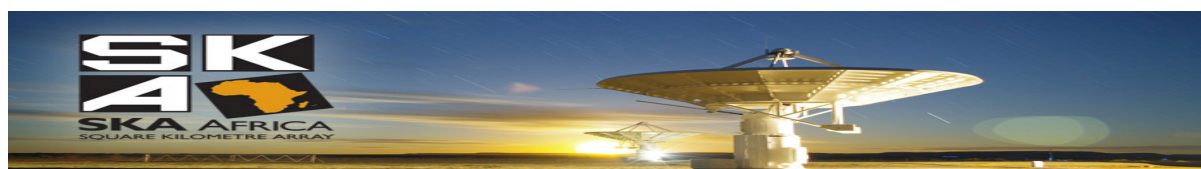
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

MBRR Table A7 - Budgeted Cash Flow Statement

R	Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
	Ratepayers and other	9 353 260	24 576 624	21 866 373	21 750 186	21 750 187	21 750 186	21 750 186	27 850 199	31 737 896	34 453 804
	Government - operating	16 999 850	18 717 242	19 433 896	17 728 000	17 728 000	17 728 000	17 728 000	20 489 000	22 366 000	23 674 000
	Government - capital	12 592 430	10 088 203	14 437 056	9 089 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
	Interest	1 119 651	886 509	1 173 504	1 300 300	1 300 300	1 300 300	1 300 300	1 170 600	1 365 315	1 433 581
	Dividends										
Payments											
	Suppliers and employees	(28 255 375)	(35 453 386)	(32 096 492)	(34 332 714)	(34 332 715)	(34 332 714)	(34 332 714)	(38 935 023)	(40 757 675)	(44 191 789)
	Finance charges	(434 488)	(826 755)	(1 378 120)	(531 013)	(531 013)	(531 013)	(531 013)	(531 013)	(658 587)	(1 768 990)
	Transfers and Grants	(6 888 136)	(7 436 334)	(7 408 903)	(7 535 741)	(7 535 741)	(7 535 741)	(7 535 741)	(8 302 311)	(12 793 911)	(12 152 894)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 487 192	10 552 104	16 027 314	7 468 018	7 468 018	7 468 018	7 468 018	21 589 452	29 623 038	9 548 711
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
	Proceeds on disposal of PPE	13 806		49 098							
	Decrease (Increase) in non-current debtors	8 360	8 692	9 045	9 045	9 045	9 045	9 045	9 045	9 045	9 045
	Decrease (increase) other non-current receivables								-	-	-
	Decrease (increase) in non-current investments								-	-	-
Payments											
	Capital assets	(12 633 480)	(10 130 263)	(14 499 591)	(9 089 000)	(9 089 000)	(9 089 000)	(9 089 000)	(19 848 000)	(28 364 000)	(8 101 000)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(12 611 314)	(10 121 571)	(14 441 448)	(9 079 955)	(9 079 955)	(9 079 955)	(9 079 955)	(19 838 955)	(28 354 955)	(8 091 955)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
	Short term loans										
	Borrowing long term/refinancing										
	Increase (decrease) in consumer deposits	19 210	24 370	15 360	29 000	29 000	29 000	29 000	29 000	29 000	29 000
Payments											
	Repayment of borrowing								-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		19 210	24 370	15 360	29 000	29 000	29 000	29 000	29 000	29 000	29 000
NET INCREASE/ (DECREASE) IN CASH HELD											
		(8 104 912)	454 903	1 601 226	(1 582 937)	(1 582 937)	(1 582 937)	(1 582 937)	1 779 497	1 297 083	1 485 756
	Cash/cash equivalents at the year begin:	29 252 274	21 147 362	21 602 265	22 672 329	22 672 329	22 672 329	22 672 329	21 089 392	22 868 889	24 165 972
	Cash/cash equivalents at the year end:	21 147 362	21 602 265	23 203 492	21 089 392	21 089 392	21 089 392	21 089 392	22 868 889	24 165 972	25 651 728

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. Except for 2010 – 2011, cash flow remains constant with minimal up or down movement. This is due to total spending of conditional grants and equitable share.



2014 – 2015 medium term revenue and expenditure forecasts

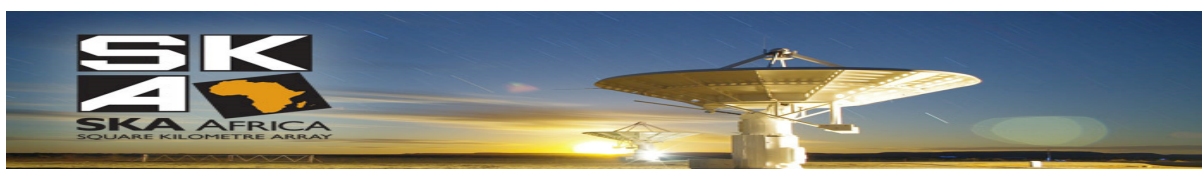
4. The approved 2014 - 2015 MTREF provide for a net increase in cash of R 1.7 million for the 2014 - 2015 financial year, and decreases to R 1.4 million in 2016 – 2017.

MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available										
Cash/cash equivalents at the year end	21 147 362	21 602 265	23 203 492	21 089 392	21 089 392	21 089 392	21 089 392	22 868 889	24 165 972	25 651 728
Other current investments > 90 days	-	(0)	(0)	2	2	1	1	2	2	2
Non-current assets - Investments	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	21 147 362	21 602 265	23 203 491	21 089 394	21 089 394	21 089 393	21 089 393	22 868 891	24 165 974	25 651 730
Application of cash and investments										
Unspent conditional transfers	3 509 447	2 068 028	1 972 611	2 070 473	2 070 473	2 070 473	2 070 473	1 972 611	1 972 611	1 972 611
Unspent borrowing										
Statutory requirements								166 413	166 413	166 413
Other working capital requirements	(241 991)	(1 469 798)	(1 186 845)	(4 379 905)	(4 379 905)	(4 379 905)	(4 379 905)	(3 106 273)	(68 981)	3 651 511
Other provisions								1 330 534	1 330 534	1 330 534
Long term investments committed								-	-	-
Reserves to be backed by cash/investme	11 467 382	11 468 707	11 383 537	11 468 707	11 468 707	11 468 707	11 468 707	11 383 537	11 383 537	11 383 537
Total Application of cash and investmen	14 734 838	12 066 937	12 169 303	9 159 275	9 159 275	9 159 275	9 159 275	11 746 822	14 784 114	18 504 606
Surplus(shortfall)	6 412 524	9 535 328	11 034 188	11 930 119	11 930 119	11 930 118	11 930 118	11 122 069	9 381 860	7 147 124

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

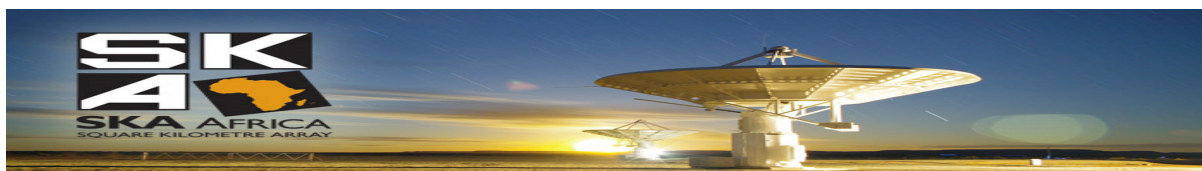
1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2010 - 2011 to 2013 - 2014 the surplus grows from R 6.4 million to R 11.9 million. Noteworthy is the fact that there is a negative growth in the surplus funding. This is due to growth in other working capital requirements (retention moneys).
6. As part of the budgeting and planning guidelines that informed the compilation of the 2014 - 2015 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.



2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table A9 - Asset Management

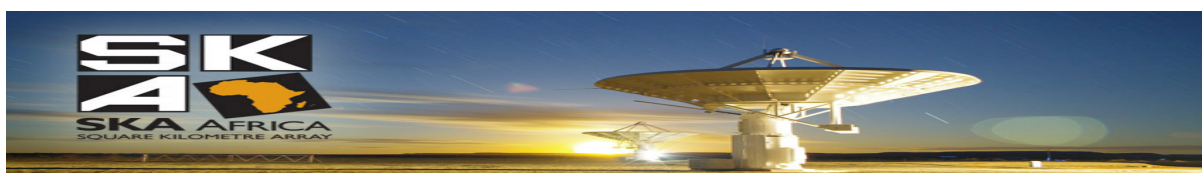
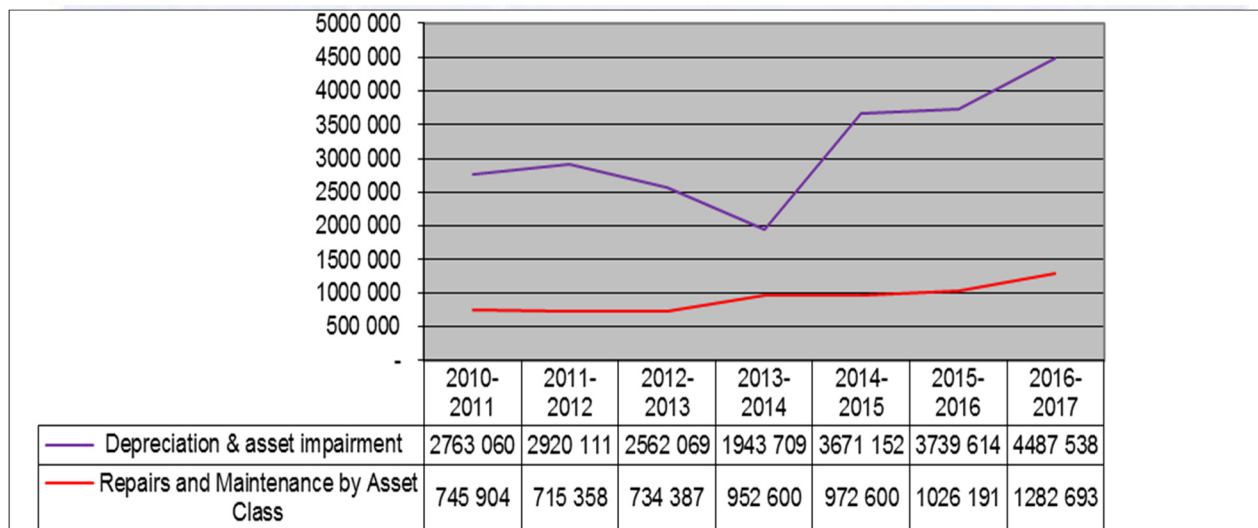
Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R									
CAPITAL EXPENDITURE									
Total New Assets	220 161	372 061	1 754 604	-	-	-	13 000 000	20 406 000	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	1 117 900	-	-	-	250 000	-	-
Infrastructure - Water	-	-	311 638	-	-	-	12 000 000	20 406 000	-
Infrastructure - Sanitation	-	-	-	-	-	-	750 000	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	1 429 538	-	-	-	13 000 000	20 406 000	-
Community	27 100	26 450	130 991	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	340 572	194 075	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	193 061	5 039	-	-	-	-	-	-	-
Total Renewal of Existing Assets	12 413 318	9 879 500	12 744 987	9 089 000	9 089 000	9 089 000	6 848 000	7 958 000	8 101 000
Infrastructure - Road transport	4 316 907	7 611 964	12 744 987	4 189 000	4 189 000	4 189 000	3 000 000	-	2 201 000
Infrastructure - Electricity	2 939 053	-	-	-	-	-	-	-	400 000
Infrastructure - Water	2 036 999	-	-	-	-	-	-	-	1 000 000
Infrastructure - Sanitation	1 346 926	2 267 536	-	-	-	-	-	-	-
Infrastructure - Other	1 377 431	-	-	-	-	-	-	3 000 000	4 500 000
Infrastructure	12 017 317	9 879 500	12 744 987	4 189 000	4 189 000	4 189 000	3 000 000	3 000 000	8 101 000
Community	54 072	-	-	4 900 000	4 900 000	4 900 000	3 848 000	4 958 000	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	341 930	-	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Capital Expenditure									
Infrastructure - Road transport	4 316 907	7 611 964	12 744 987	4 189 000	4 189 000	4 189 000	3 000 000	-	2 201 000
Infrastructure - Electricity	2 939 053	-	1 117 900	-	-	-	250 000	-	400 000
Infrastructure - Water	2 036 999	-	311 638	-	-	-	12 000 000	20 406 000	1 000 000
Infrastructure - Sanitation	1 346 926	2 267 536	-	-	-	-	750 000	-	-
Infrastructure - Other	1 377 431	-	-	-	-	-	-	3 000 000	4 500 000
Infrastructure	12 017 317	9 879 500	14 174 525	4 189 000	4 189 000	4 189 000	16 000 000	23 406 000	8 101 000
Community	81 172	26 450	130 991	4 900 000	4 900 000	4 900 000	3 848 000	4 958 000	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	341 930	340 572	194 075	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	193 061	5 039	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	12 633 479	10 251 561	14 499 591	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	12 379 878	19 800 449	31 916 384	23 918 672	23 918 672	23 918 672	23 247 520	14 056 803	25 402 265
Infrastructure - Electricity	4 177 702	4 177 702	4 177 702	4 177 702	4 177 702	4 177 702	4 427 702	4 427 702	4 827 702
Infrastructure - Water	12 459 497	12 459 497	12 459 497	12 459 497	12 459 497	12 459 497	24 459 497	44 865 497	45 865 497
Infrastructure - Sanitation	17 428 914	17 428 914	17 428 914	17 428 914	17 428 914	17 428 914	18 178 914	18 178 914	18 178 914
Infrastructure - Other	30 791 390	30 791 390	30 791 390	30 791 390	30 791 390	30 791 390	30 791 390	33 791 390	38 291 390
Infrastructure	77 237 382	84 657 963	96 773 887	88 776 175	88 776 175	88 776 175	101 105 023	115 320 306	132 565 768
Community	2 904 233	2 904 233	2 904 233	7 804 233	7 804 233	7 804 233	11 652 233	16 610 233	16 610 233
Heritage assets	14 900	14 900	14 900	14 900	14 900	14 900	14 900	14 900	14 900
Investment properties	10 227 346	10 214 962	10 227 052	10 227 346	10 227 346	10 227 346	10 227 346	10 227 346	10 227 346
Other assets	2 735 792	2 735 792	2 735 792	2 735 792	2 735 792	2 735 792	2 735 792	2 735 792	2 735 792
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	155 349	92 452	27 339	92 452	92 452	92 452	27 339	27 339	27 339
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	93 275 001	100 620 311	112 683 203	109 650 898	109 650 898	109 650 898	125 762 633	144 935 916	162 181 378
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	2 763 060	2 920 111	2 562 069	1 943 709	1 943 709	1 943 709	3 671 152	3 739 614	4 487 538
Repairs and Maintenance by Asset Class	745 904	715 358	734 387	952 600	952 600	952 600	972 600	1 026 191	1 282 693
Infrastructure - Road transport	73 426	32 553	59 470	60 000	60 000	60 000	60 000	63 000	66 152
Infrastructure - Electricity	160 666	111 056	109 918	105 000	105 000	105 000	105 000	113 350	126 566
Infrastructure - Water	55 924	110 651	51 353	90 000	90 000	90 000	90 000	94 650	295 753
Infrastructure - Sanitation	125 298	73 562	94 506	105 000	105 000	105 000	105 000	110 250	115 763
Infrastructure - Other	33 899	5 059	6 409	8 000	8 000	8 000	8 000	8 400	8 820
Infrastructure	449 212	332 882	321 657	368 000	368 000	368 000	368 000	389 650	613 054
Community	21 909	29 168	31 967	74 400	74 400	74 400	74 400	78 121	82 029
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	274 782	353 309	380 763	510 200	510 200	510 200	530 200	558 420	587 610
TOTAL EXPENDITURE OTHER ITEMS	3 508 964	3 635 470	3 296 456	2 896 309	2 896 309	2 896 309	4 643 752	4 765 805	5 770 231
% of capital exp on renewal of assets	98,3%	96,4%	87,9%	100,0%	100,0%	100,0%	34,5%	28,1%	100,0%
Renewal of Existing Assets as % of deprecn*	449,3%	338,3%	497,4%	467,6%	467,6%	467,6%	186,5%	212,8%	180,5%
R&M as a % of PPE	0,9%	0,8%	0,7%	1,0%	1,0%	1,0%	0,8%	0,8%	0,8%
Renewal and R&M as a % of PPE	14,0%	11,0%	12,0%	9,0%	9,0%	9,0%	6,0%	6,0%	6,0%



2014 – 2015 medium term revenue and expenditure forecasts

Explanatory notes to Table A9 - Asset Management

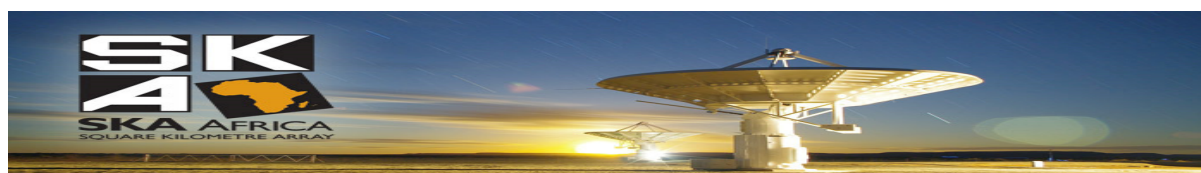
1. Table A9 provides an overview of municipal capital allocations for providing for new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. Due to construction of a pipe line as infrastructure for water supply to Vanwyksvlei. Repairs and maintenance also fails to meet the recommendation.



2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table A10 - Basic Service Delivery Measurement

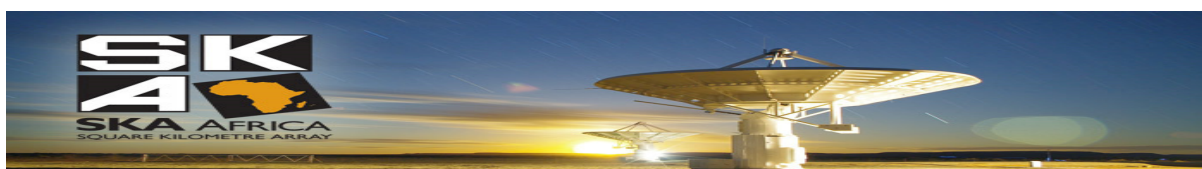
R	Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	Household service targets (000)									
	Water:									
	Piped water inside dwelling	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188
	Piped water inside yard (but not in dwelling)	806	806	806	806	806	806	806	806	806
	Using public tap (at least min.service level)	70	70	160	160	160	160	160	160	160
	Other water supply (at least min.service level)							1 068	1 068	1 068
	<i>Minimum Service Level and Above sub-total</i>	2 064	2 064	2 154	2 154	2 154	2 154	3 222	3 222	3 222
	Using public tap (< min.service level)									
	Other water supply (< min.service level)									
	No water supply									
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	Total number of households	2 064	2 064	2 154	2 154	2 154	2 154	3 222	3 222	3 222
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)	-	665	665	665	665	665	665	665	665
	Flush toilet (with septic tank)	994	994	994	994	994	994	994	994	994
	Chemical toilet									
	Pit toilet (ventilated)	335	335	335	335	335	335	335	335	335
	Other toilet provisions (> min.service level)							1 068	1 068	1 068
	<i>Minimum Service Level and Above sub-total</i>	1 329	1 994	1 994	1 994	1 994	1 994	3 062	3 062	3 062
	Bucket toilet	735	70	160	160	160	160	160	160	160
	Other toilet provisions (< min.service level)									
	No toilet provisions									
	<i>Below Minimum Service Level sub-total</i>	735	70	160	160	160	160	160	160	160
	Total number of households	2 064	2 064	2 154	2 154	2 154	2 154	3 222	3 222	3 222
	Energy:									
	Electricity (at least min.service level)	831	831	962	962	962	962	962	962	962
	Electricity - prepaid (min.service level)	907	907	1 428	1 428	1 428	1 428	1 428	1 428	1 428
	<i>Minimum Service Level and Above sub-total</i>	1 738	1 738	2 390	2 390	2 390	2 390	2 390	2 390	2 390
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)									
	Other energy sources	326	326	891	891	891	891	891	891	891
	<i>Below Minimum Service Level sub-total</i>	326	326	891	891	891	891	891	891	891
	Total number of households	2 064	2 064	3 281	3 281	3 281	3 281	3 281	3 281	3 281
	Refuse:									
	Removed at least once a week	2 064	2 064	2 331	2 331	2 331	2 331	2 331	2 331	2 331
	<i>Minimum Service Level and Above sub-total</i>	2 064	2 064	2 331	2 331	2 331	2 331	2 331	2 331	2 331
	Removed less frequently than once a week									
	Using communal refuse dump									
	Using own refuse dump									
	Other rubbish disposal							891	891	891
	No rubbish disposal									
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	891	891	891
	Total number of households	2 064	2 064	2 331	2 331	2 331	2 331	3 222	3 222	3 222
	Households receiving Free Basic Service									
	Water (6 kilolitres per household per month)	1 264	1 264	1 264	1 367	1 367	1 367	1 367	1 367	1 367
	Sanitation (free minimum level service)	1 241	1 264	1 264	1 367	1 367	1 367	1 367	1 367	1 367
	Electricity/other energy (50kwh per household)	745	991	991	1 091	1 091	1 091	1 091	1 091	1 091
	Refuse (removed at least once a week)	1 264	1 264	1 264	1 367	1 367	1 367	1 367	1 367	1 367
	Cost of Free Basic Services provided (R)									
	Water (10 kilolitres per household per month)	1 310 515	1 496 930	1 570 191	365 809	1 570 191	1 570 191	40 261	44 015	54 676
	Sanitation (free sanitation service)	500 391	1 199 236	1 259 221	2 925 817	1 259 221	1 259 221	3 917 498	4 618 634	5 160 333
	Electricity/other energy (50kwh per household)	277 698	414 317	443 172	595 686	443 172	443 172	997 226	1 106 225	1 218 012
	Refuse (removed once a week)	1 320 374	1 518 468	1 594 460	1 529 181	1 594 460	1 594 460	1 975 562	2 104 507	2 234 421
	Total cost of FBS provided (minimum social wage)	3 408 979	4 628 951	4 867 044	5 416 494	4 867 044	4 867 044	6 930 547	7 873 381	8 667 442
	Highest level of free service provided									
	Property rates (R'000 value threshold)	-	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
	Water (kilolitres per household per month)	6	6	6	10	10	10	10	10	10
	Sanitation (kilolitres per household per month)									
	Sanitation (Rand per household per month)	65	155	163	183	183	183	205	207	214
	Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
	Refuse (average litres per week)	87	100	105	118	118	118	133	134	138
	Revenue cost of free services provided (R'000)									
	Property rates (R15 000 threshold rebate)	303 360	303 360	303 360	360 888	360 888	360 888	276 038	276 038	281 559
	Property rates (other exemptions, reductions and rebates)									
	Water	1 495 565	1 570 191,36	1 732 033,92	1 986 196,32	1 986 196	1 986 196	2 231 600	2 253 582	2 320 838
	Sanitation	1 199 236	1 259 221	1 334 763	1 414 872	1 414 872	1 414 872	3 369 382	3 403 010	3 505 043
	Electricity/other energy	337 792	456 247	625 568	640 643	640 643	640 643	724 399	749 676	813 373
	Refuse	1 518 468	1 594 460	1 690 170	1 937 640	1 937 640	1 937 640	2 177 139	2 198 956	2 264 900
	Municipal Housing - rental rebates									
	Housing - top structure subsidies									
	Other	145 483	200 021	329 734	401 000	401 000	401 000	401 100	399 334	399 334
	Total revenue cost of free services provided (total social package)	4 999 904	5 383 500	6 015 629	6 741 240	6 741 240	6 741 240	9 179 658	9 280 596	9 585 047



2014 – 2015 medium term revenue and expenditure forecasts

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The municipality has no significant backlogs
Water services – Every citizen has at least RDP services.
Sanitation services – the backlog has increased to 160 households. These buckets are used in the informal settlements.
Electricity services – the backlog has increased to 160 households. These households are situated in an Eskom distribution area. Where electricity cannot be provided, wood and paraffin is provided as fuel.
Refuse services – No backlogs are encountered with this service.
3. The budget provides for 1 448(1 367) households to be registered as indigent in 2014 - 2015, and therefore entitled to receiving Free Basic Services. The increase is due to erection of 81 houses for the poor. A few poor people may migrate into the municipal area, but it will have no significant influence.
4. It is anticipated that these Free Basic Services will cost the municipality R 8.3 million in 2014 - 2015, increasing to R 12.1 million in 2016 - 2017. This is covered by the municipality's equitable share allocation from National Government.



Part 2 –Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and management of the municipality meeting under the chair of the Mayor.

The primary aim of the Budget Steering Committee is to ensure:

that the process followed to compile the budget complies with legislation and good budget practices;

that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;

that the municipality' revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and

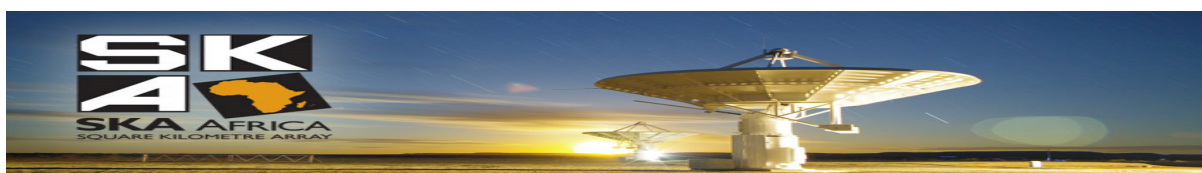
that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2013) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required budget time schedule on 17 August 2013. Key dates applicable to the process were:

By 31 August 2013	Table before council the schedule of key deadlines for the 2014 - 2015 budget
By 30 November 2013	Budget Steering Committee meeting Revise the IDP Workshop with heads of department Ask inputs from the community
By 31 January 2014	Budget Steering Committee meeting Budget for salaries and wages Identify capital projects from the IDP
By 28 February 2014	Budget Steering Committee meeting Compile draft budget Set preliminary tariffs Review budget related policies Finalise the IDP Make cash flow projections Finalise the PMS(Measurable Performance Objectives) Compile the SDBIP
By 31 March 2014	Budget Steering Committee meeting



2014 – 2015 medium term revenue and expenditure forecasts

	Table the draft budget Prepare and send Treasury questionnaires
By 30 April 2014	Budget Steering Committee meeting Consider Treasury and other input/ objections
By 31 May 2014	Budget Steering Committee meeting Finalise the community participation process Table the budget for adoption Table the SDBIP to be noted by council Adopt the budget Adopt the IDP Adopt amendments to budget related policies
By 30 June 2014	Mayor approves SDBIP All performance management contracts completed and signed Prepare and send Treasury questionnaires

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. IDP planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

The following key factors and planning strategies have informed the compilation of the 2014 - 2015 MTREF:

Policy priorities and strategic objectives

Asset maintenance

Economic climate and trends (i.e. inflation, Eskom increases, household debt)

The approved 2013 - 2014 budget and performance against the SDBIP

Cash Flow Management Strategy

Debtor payment levels

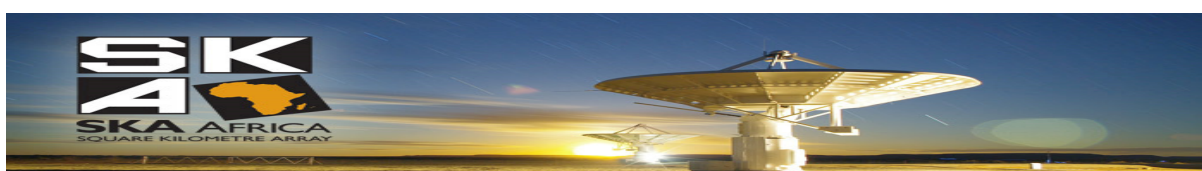
The need for tariff increases versus the ability of the community to pay for services;

Improved and sustainable service delivery

2.1.4 Community Consultation

The draft 2014 - 2015 MTREF, as tabled before Council on 27 March 2014 for community consultation, was published on the municipality's website, and hard copies were made available at each of the three offices in Carnarvon, Vanwyksvlei and Vosburg.

All documents in the appropriate format (electronic and printed) were provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make comments.



2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process. Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political office bearers. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

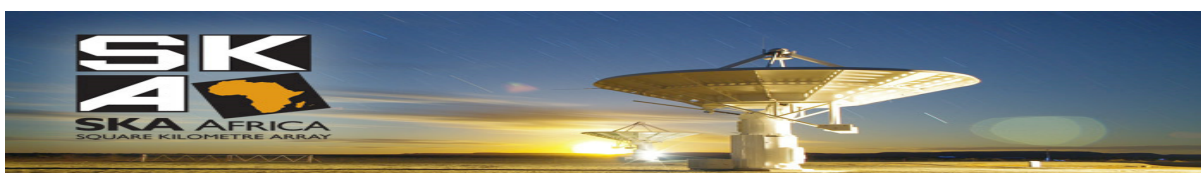
Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP);
- The National Priority Outcomes;
- The National Development Plan and



The Cabinet Resolution of 23 October 2013.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP.

The following table highlights the IDP's five strategic objectives for the 2014 - 2015 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 13 IDP Strategic Objectives

2014 - 2015 Medium Term Revenue & Expenditure Framework

1. Basic Service Delivery

Sewerage

Refuse removal

Electricity Administration

Electricity Generation

Electricity Distribution

Water Storage

Water Distribution

Cemetery

Official Housing

Main Roads

Commonage

Municipal Buildings

Public Works

Parks and Gardens

Pound

Streets and Pavements

Swimming Pool

Airport

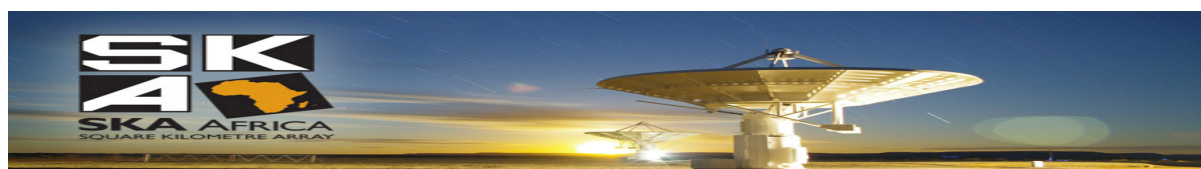
Caravan Park

Abattoir

2. Good Governance and Public Participation

Executive and Council

Corporate Services



3. Municipal Financial Viability

Rates

Budget and Treasury Office

4. Municipal Institutional Development and Transformation

Library

Health

Museum

Nature Reserve

Clinics

5. Local Economic Development

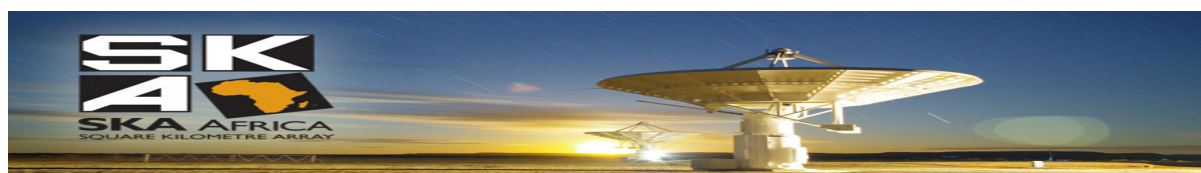
Fire Service

Civil Defence

Traffic and licencing

Projects per Town

Kareeberg Municipality: IDP Projects					
Input per town	Funding Source	2014/15	2015/16	2016/17	2017/18
Vanwyksvlei					
1 Upgrading of streets and storm water	Municipal Infrastructure Grant	3 524 000	2 000 000		
2 Upgrading of streets	Expanded Public Works Programme	500 000			
3 Cleaning of the solid waste in put latrines				500 000	
4 Tarring of the Vanwyksvlei/Copperton road					150 000 000
5 Public ablution facilities in town				200 000	
6 Upgrading of commonage					1 000 000
7 Permanent ambulance service			2 000 000	500 000	
8 Upgrading community hall with facilities to accommodate government Departments visiting the town e.g. SASSA and a computer centre			500 000		
9 Water pipe line bulk	Regional Bulk Infrastructure Grant (DWA)	900 000	20 406 000		
10 High mast lighting in town			200 000		
11 Railway services from Calvinia to Hutchinson					100 000 000
12 Tree planting project					100 000
13 Upgrading cemetery	Municipal Infrastructure Grant	400 000			
14 Housing	Housing	8 450 000			
Carnarvon					
1 Upgrading of streets and storm water	Municipal Infrastructure Grant	3 524 000			
2 Tourism centre			15 000 000		
3 Cemeteries fencing and ablution facilities				200 000	
4 Ablution facilities hawkers				200 000	
5 Bonteheuwel crèche					2 000 000
6 Upgrading of sport facilities			6 000 000		
7 Schietfontein development					2 000 000
8 Public ablution facilities in town					200 000
9 Town entrances				200 000	
10 Development of the nature reserve					10 000 000
11 Advertisement boards in town					100 000
12 Traffic lights and signs					2 000 000
13 Upgrading of streets	Expanded Public Works Programme	500 000			
14 Health Services: Doctors at clinics and more personnel					1 000 000
15 Sport development, specifically golf development for local people				100 000	
16 Agave project				3 000 000	
17 Taxi rank				500 000	

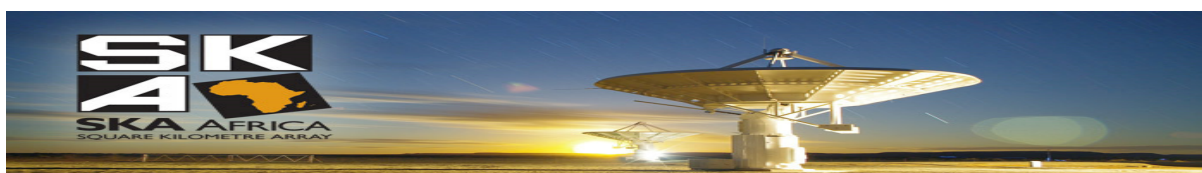


2014 – 2015 medium term revenue and expenditure forecasts

18	Upgrading water network				1 000 000	1 000 000
19	Commonage			3 000 000		
20	Fire brigade				2 000 000	
21	Tarring airstrip				3 000 000	
22	Solar geyser project					2 000 000
23	Servicing of additional sites				2 000 000	
24	Upgrading refuse site				10 000 000	
25	More business sites in neighbourhoods				3 000 000	
26	Speed bumps in neighbourhoods			300 000		
27	Management of heritage site			1 000 000		
28	Steel refuse bins in neighbourhoods			500 000		
29	Community hall			5 000 000		
30	Housing project	Housing	2 000 000	10 000 000	12 000 000	
31	Upgrading of the access roads to Schietfontein			1 500 000		
Vosburg						
1	Business sites				800 000	
2	Solar energy-electricity and heating(solar geysers)					1 000 000
3	Additional commonage				3 000 000	
4	Upgrading of sport facilities					500 000
5	Rite river weir blocked-cleaning				300 000	
6	Waste recycling project					100 000
7	Women farming project					1 000 000
8	Upgrading cemetery	Municipal Infrastructure Grant	400 000			
9	Upgrading reservoir			1 000 000		
10	Housing project			3 500 000	3 500 000	
11	Upgrading water network					2 000 000

Unfunded Projects per Town

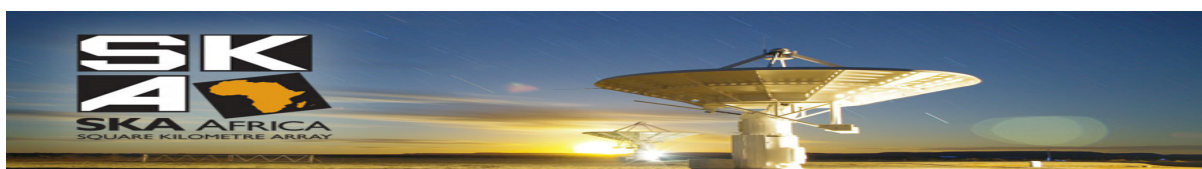
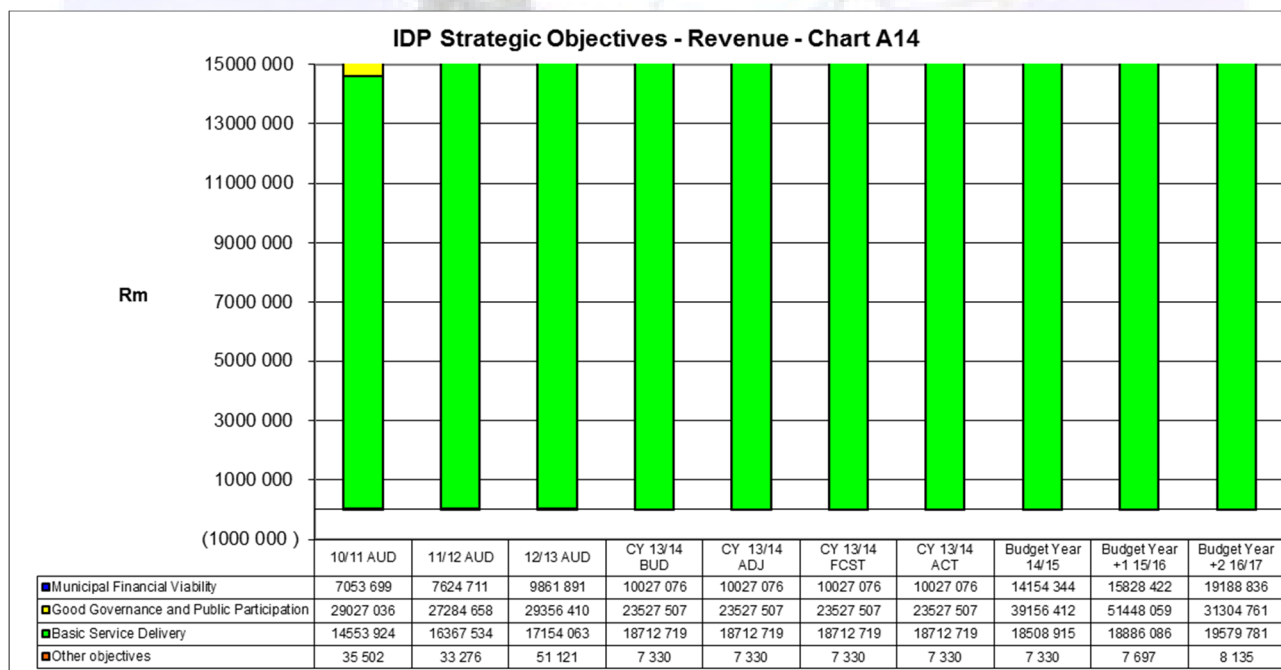
Carnarvon	Vosburg	VanWyksvlei
<ol style="list-style-type: none"> 1. Parks 2. Youth Centre 3. Municipality Regulations in terms of taxi's 4. Cemetery 5. Prepaid electricity 6. Upgrading of Eskom-Transformers 7. Water leakages 8. Business Centrum: Training & Premises 9. Maintenance of Prov. road through town 10. SKA :Development & 11. Job opportunities 12. Land availability 13. Sustainable job opportunities 14. Associated doctors 15. Service of health inspectors 16. Waste Recycling project and illegal dumping 17. Stray dogs 18. Discretion Of job applications 19. Foot passage-B/H/Riverside 20. Pub toilets 21. Clinic: in Town Area 22. Projects Managers 23. Rotation of Sub –contractors opportunities 24. Speed humps-Williston& Victoria-Wes 25. Transport: Deceased persons ambulance 26. Transport for schools 27. Rehabilitations Centre 28. Training for counselors 29. Removal of garden weeds 	<ol style="list-style-type: none"> 1. Roads - Road of farms 2. Land bill 3. Speed humps 4. Fines 5. Dumping sites/Landfills 6. Traffic Officers 7. Job creation 8. Water reticulation 9. Ground dam 10. Electricity selling points (vendor systems) 11. Swimming pool 12. Transformers 13. Youth Centre 14. Community development workers 15. Meetings 16. Socio-economic transformation 17. Oxidation pounds-Security officers 18. Organizational structure 19. Christmas decorations 20. Dept. Education Additional grade 21. Satellite offices 22. Fire brigade 23. Name changing of streets 24. Portable toilets 25. Additional Electricity Access points 26. Water trucks 27. Paving of streets 28. Agriculture(youth) 29. Upgrading of grass and sports facilities 30. Drivers licenses 31. Lightning 32. Training of electricians 33. Feedback on requests 34. General workers (street) 35. Brick producing projects 36. Extinguishers 37. Disaster management 38. Maintenances of national roads 39. Credit control 	<ol style="list-style-type: none"> 1. Empty Serviced Sites/erven 2. Business sites/erven 3. Sanitation Facilities 4. Youth Centre 5. Extensions sand Sanitation 6. Upgrading of sports Facilities 7. Solar geyser project 8. Parks 9. Fire brigade 10. Public ablution Facilities 11. Railway services 12. Ambulance services 13. JoJo water tanks for new housing projects 14. Environmental Health Officer 15. Vanwyksvlei youth unemployment 16. Social worker 17. Protectors 18. Storm water 19. Sustainable job creation



2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue &		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R		1										
Basic Service Delivery	Sewerage		2 251 070	2 384 737	2 560 735	2 663 132	2 663 132	2 663 132	2 663 132	2 478 859	2 503 602	2 578 673
Basic Service Delivery	Refuse removal		2 585 291	2 781 414	2 931 754	3 096 154	3 096 154	3 096 154	3 096 154	3 421 810	3 501 467	3 476 126
Basic Service Delivery	Electricity Administration		5 840 750	6 957 425	7 208 750	8 421 487	8 421 487	8 421 487	8 421 487	7 981 626	8 497 020	8 843 421
Basic Service Delivery	Electricity Generation		-	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Electricity Distribution		-	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Water Storage		3 426 488	3 713 010	3 950 712	4 115 447	4 115 447	4 115 447	4 115 447	4 137 677	3 870 607	4 142 502
Basic Service Delivery	Water Distribution		-	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Cemetery		6 195	9 745	6 715	5 920	5 920	5 920	5 920	5 920	6 216	6 527
Basic Service Delivery	Official Housing		2 640	2 760	2 880	2 904	2 904	2 904	2 904	2 904	3 049	3 201
Basic Service Delivery	Main Roads	NKO	-	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Commonage	NKO	387 155	447 527	444 565	361 838	361 838	361 838	361 838	422 392	443 512	465 686
Basic Service Delivery	Municipal Buildings	NKO	35 351	44 077	22 884	31 532	31 532	31 532	31 532	43 922	46 118	48 424
Basic Service Delivery	Public Works	NKO	540	570	360	100	100	100	100	100	105	110
Basic Service Delivery	Parks and Gardens	NKO	700	700	-	700	700	700	700	200	210	221
Basic Service Delivery	Pound	NKO	780	3 510	4 015	705	705	705	705	705	740	777
Basic Service Delivery	Streets and Pavements	NKO	-	-	-	400	400	400	400	400	420	441
Basic Service Delivery	Swimming Pool	NKO	8 464	15 040	14 126	9 000	9 000	9 000	9 000	9 000	9 450	9 923
Basic Service Delivery	Airport	NKO	300	300	-	300	300	300	300	300	315	331
Basic Service Delivery	Caravan Park	NKO	8 200	6 720	6 568	3 100	3 100	3 100	3 100	3 100	3 255	3 418
Basic Service Delivery	Abattoir	NKO	-	-	-	-	-	-	-	-	-	-
Good Governance and Public Participation	Executive and Council		29 027 036	27 284 658	29 356 410	23 527 507	23 527 507	23 527 507	23 527 507	39 156 412	51 448 059	31 304 761
Good Governance and Public Participation	Corporate Services		-	-	-	-	-	-	-	-	-	-
Municipal Financial Viability	Rates		4 634 745	5 436 305	7 209 845	8 629 611	8 629 611	8 629 611	8 629 611	9 629 012	8 351 971	9 947 335
Municipal Financial Viability	Budget and Treasury		2 418 955	2 188 406	2 652 046	1 397 465	1 397 465	1 397 465	1 397 465	4 525 332	7 476 451	9 241 501
Municipal Institutional Development and Transformation	Library		-	-	-	-	-	-	-	-	-	-
Municipal Institutional Development and Transformation	Health		1 102	1 376	1 471	730	730	730	730	730	767	805
Municipal Institutional Development and Transformation	Museum		200	-	-	-	-	-	-	-	-	-
Municipal Institutional Development and Transformation	Nature Reserve		-	-	-	-	-	-	-	-	-	-
Municipal Institutional Development and Transformation	Clinics		27 100	26 450	45 150	5 100	5 100	5 100	5 100	5 100	5 430	5 755
Local Economic Development	Fire Service		-	-	-	-	-	-	-	-	-	-
Local Economic Development	Civil Defence		-	-	-	-	-	-	-	-	-	-
Local Economic Development	Traffic and licencing		7 100	5 450	4 500	1 500	1 500	1 500	1 500	1 500	1 500	1 575
Total Revenue (excluding capital transfers and contributions)			50 670 162	51 310 179	56 423 486	52 274 632	52 274 632	52 274 632	52 274 632	71 827 001	86 170 264	70 081 513

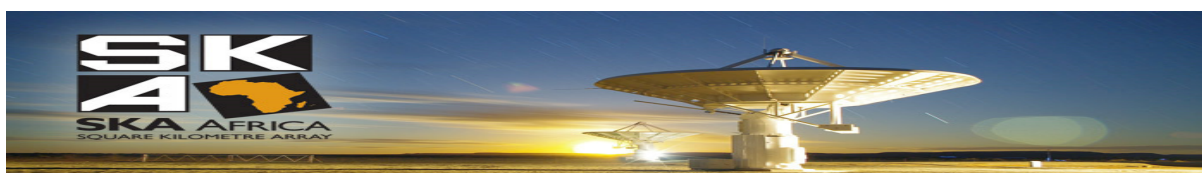
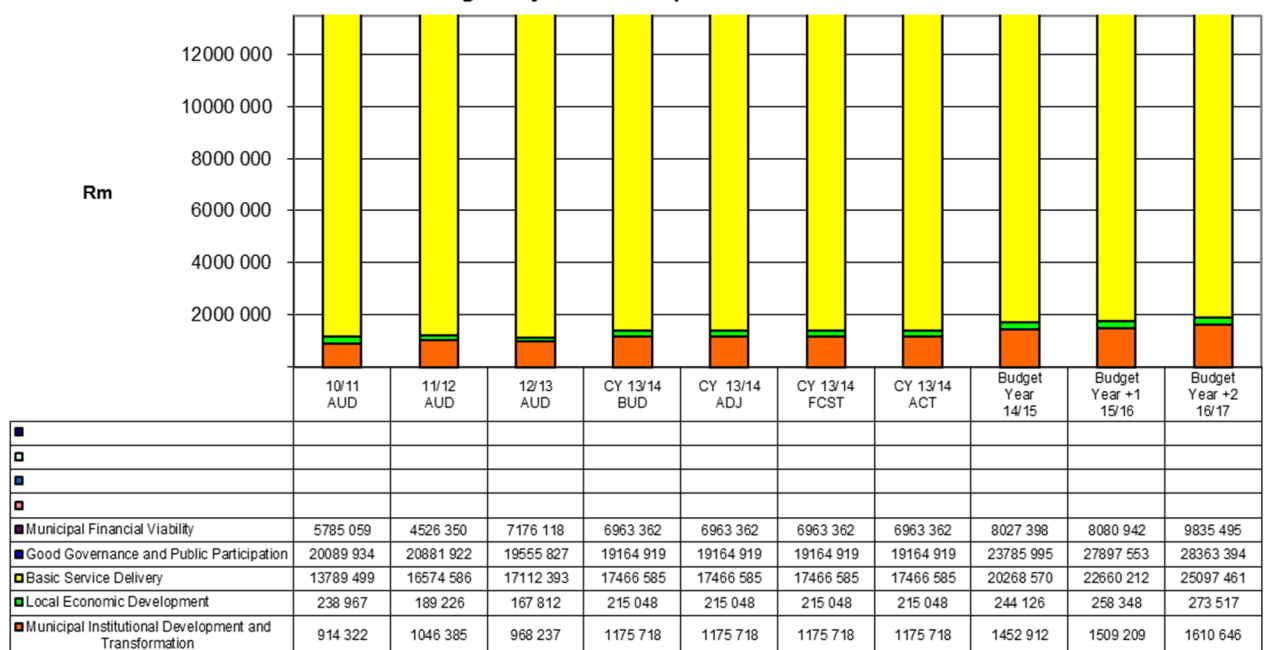


2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	Goal	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue &		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R		1										
Basic Service Delivery	Sewerage		4 123 951	3 164 039	3 046 360	2 146 634	2 146 634	2 146 634	2 146 634	2 805 582	3 307 712	3 695 659
Basic Service Delivery	Refuse removal		566 745	596 194	2 484 616	2 502 913	2 502 913	2 502 913	2 502 913	3 082 570	3 283 770	3 486 482
Basic Service Delivery	Electricity Administration		116 533	122 246	163 432	155 904	155 904	155 904	155 904	180 740	190 387	201 350
Basic Service Delivery	Electricity Generation		4 808 591	6 704 320	7 052 553	7 937 539	7 937 539	7 937 539	7 937 539	8 654 493	9 630 771	10 625 384
Basic Service Delivery	Electricity Distribution		426 504	375 748	380 138	412 918	412 918	412 918	412 918	475 351	507 092	545 214
Basic Service Delivery	Water Storage		525 106	213 926	475 702	580 552	580 552	580 552	580 552	799 040	875 432	1 158 839
Basic Service Delivery	Water Distribution		341 315	351 327	299 336	320 685	320 685	320 685	320 685	367 356	399 726	425 186
Basic Service Delivery	Cemetery		120 548	132 029	146 591	155 352	155 352	155 352	155 352	181 256	193 500	205 911
Basic Service Delivery	Official Housing	UITGA	1 198	1 702	1 231	3 567	3 567	3 567	3 567	3 745	3 885	4 032
Basic Service Delivery	Main Roads	UITGA	-	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Commonage	UITGA	91 298	47 020	59 252	85 279	85 279	85 279	85 279	95 064	100 791	108 846
Basic Service Delivery	Municipal Buildings	UITGA	145 116	175 704	166 840	164 131	164 131	164 131	164 131	249 525	253 003	291 652
Basic Service Delivery	Public Works	UITGA	1 557 476	3 574 075	1 694 284	1 834 097	1 834 097	1 834 097	1 834 097	1 805 430	2 220 010	2 516 945
Basic Service Delivery	Parks and Gardens	UITGA	250 567	337 089	309 194	345 431	345 431	345 431	345 431	364 917	387 753	413 254
Basic Service Delivery	Pound	UITGA	33 818	39 149	55 896	24 175	24 175	24 175	24 175	46 384	21 927	24 257
Basic Service Delivery	Streets and Pavements	UITGA	528 913	612 291	661 658	681 788	681 788	681 788	681 788	986 090	1 101 178	1 193 527
Basic Service Delivery	Swimming Pool	UITGA	73 649	76 166	65 004	56 937	56 937	56 937	56 937	91 321	98 124	109 669
Basic Service Delivery	Airport	UITGA	70 355	44 388	45 532	50 140	50 140	50 140	50 140	55 852	59 386	63 141
Basic Service Delivery	Caravan Park	UITGA	7 793	7 148	4 746	8 010	8 010	8 010	8 010	23 321	25 206	27 527
Basic Service Delivery	Abattoir	UITGA	24	24	29	533	533	533	533	533	559	586
Good Governance and Public Participation	Executive and Council	UITGA	18 840 751	19 505 529	17 898 382	17 265 906	17 265 906	17 265 906	17 265 906	21 697 749	25 665 499	25 988 692
Good Governance and Public Participation	Corporate Services	UITGA	1 249 183	1 376 393	1 657 445	1 899 013	1 899 013	1 899 013	1 899 013	2 088 246	2 232 054	2 374 702
Municipal Financial Viability	Rates		-	-	-	-	-	-	-	-	-	-
Municipal Financial Viability	Budget and Treasury Office		5 785 059	4 526 350	7 176 118	6 963 362	6 963 362	6 963 362	6 963 362	8 027 398	8 080 942	9 835 495
Municipal Institutional Development and Transformation	Library		676 005	721 740	791 575	858 570	858 570	858 570	858 570	1 037 007	1 107 673	1 181 642
Municipal Institutional Development and Transformation	Health		1 630	955	4 364	-	-	-	-	-	-	-
Municipal Institutional Development and Transformation	Museum		96 922	111 501	36 684	135 177	135 177	135 177	135 177	151 081	160 888	171 288
Municipal Institutional Development and Transformation	Nature Reserve		120 502	191 557	129 092	160 495	160 495	160 495	160 495	207 569	177 477	188 988
Municipal Institutional Development and Transformation	Clinics		19 263	20 632	6 523	21 476	21 476	21 476	21 476	57 255	63 171	68 728
Local Economic Development	Fire Service		13 852	14 771	16 995	19 005	19 005	19 005	19 005	21 537	22 993	24 549
Local Economic Development	Civil Defence		21 917	26 856	12 035	39 175	39 175	39 175	39 175	43 213	46 349	49 678
Local Economic Development	Traffic and licencing		203 198	147 598	138 782	156 868	156 868	156 868	156 868	179 376	189 006	199 290
		1	40 817 781	43 218 469	44 980 386	44 985 632	44 985 632	44 985 632	44 985 632	53 779 001	60 406 264	65 180 513

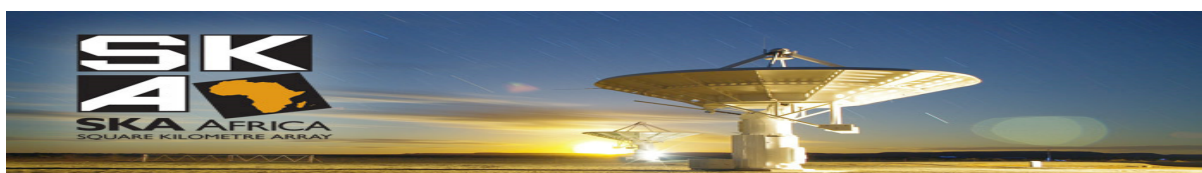
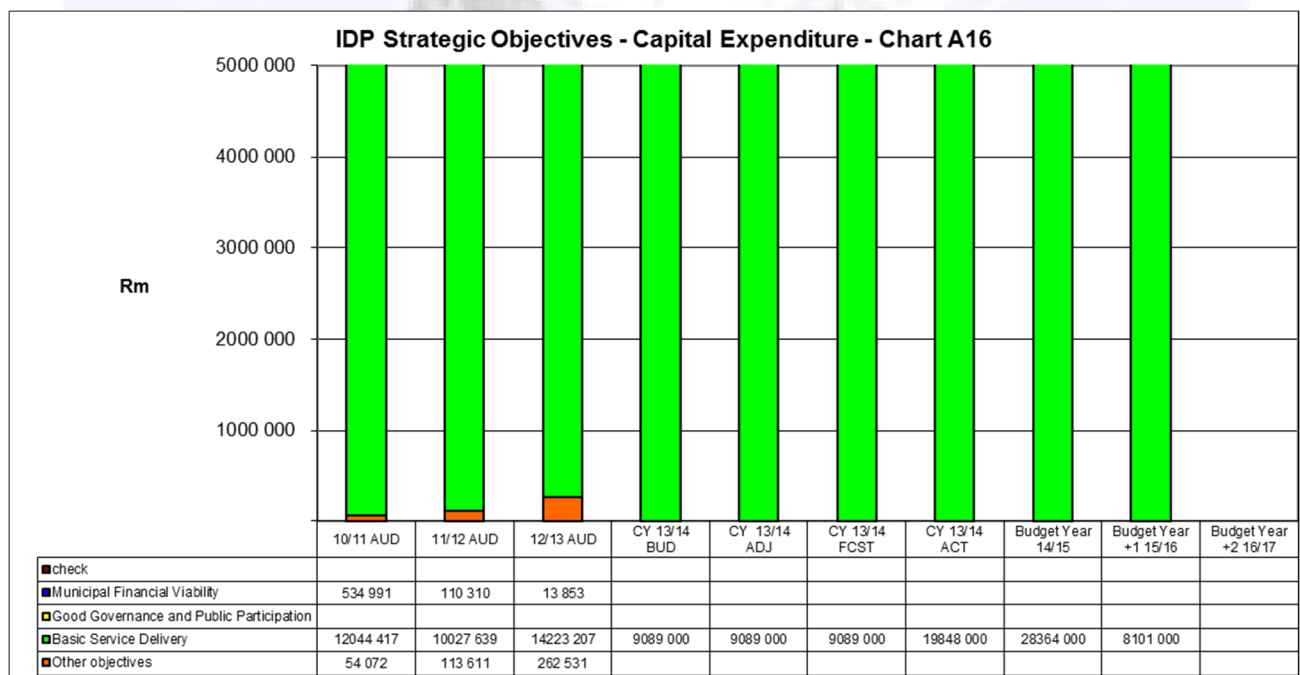
IDP Strategic Objectives - Expenditure - Chart A15



2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Strategic Objective	Goal	Goal Code	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Basic Service Delivery	Sewerage	A	1 346 926	2 267 533	-	-	-	-	750 000	-	-
Basic Service Delivery	Refuse removal	A	1 377 431	-	-	-	-	-	-	3 000 000	-
Basic Service Delivery	Electricity Administration	A	2 939 053	395	1 119 585	-	-	-	-	-	400 000
Basic Service Delivery	Electricity Generation	A	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Electricity Distribution	A	-	-	-	-	-	-	500 000	-	-
Basic Service Delivery	Water Storage	A	-	-	311 638	-	-	-	12 000 000	20 406 000	-
Basic Service Delivery	Water Distribution	A	2 036 999	-	-	-	-	-	-	-	1 000 000
Basic Service Delivery	Cemetery	A	-	-	-	400 000	400 000	400 000	800 000	-	-
Basic Service Delivery	Official Housing	A	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Main Roads	A	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Commonage	A	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Municipal Buildings	A	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Public Works	A	-	-	1 847	-	-	-	-	-	-
Basic Service Delivery	Parks and Gardens	A	27 100	26 450	45 150	4 500 000	4 500 000	4 500 000	3 048 000	4 958 000	-
Basic Service Delivery	Pound	A	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Streets and Pavements	A	4 316 907	7 611 964	12 744 987	4 189 000	4 189 000	4 189 000	2 750 000	-	2 201 000
Basic Service Delivery	Swimming Pool	A	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Airport	A	-	121 297	-	-	-	-	-	-	4 500 000
Basic Service Delivery	Caravan Park	A	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Abattoir	A	-	-	-	-	-	-	-	-	-
Good Governance and Public Participation	Executive and Council	B	-	-	-	-	-	-	-	-	-
Good Governance and Public Participation	Corporate Services	B	-	-	-	-	-	-	-	-	-
Municipal Financial Viability	Rates	C	-	-	-	-	-	-	-	-	-
Municipal Financial Viability	Budget and Treasury Office	C	534 991	110 310	13 853	-	-	-	-	-	-
Municipal Institutional Development and Transformation	Library	D	54 072	113 611	262 531	-	-	-	-	-	-
Municipal Institutional Development and Transformation	Health	D	-	-	-	-	-	-	-	-	-
Municipal Institutional Development and Transformation	Museum	D	-	-	-	-	-	-	-	-	-
Municipal Institutional Development and Transformation	Nature Reserve	D	-	-	-	-	-	-	-	-	-
Municipal Institutional Development and Transformation	Clinics	D	-	-	-	-	-	-	-	-	-
Local Economic Development	Fire Service	E	-	-	-	-	-	-	-	-	-
Local Economic Development	Civil Defence	E	-	-	-	-	-	-	-	-	-
Local Economic Development	Traffic and licencing	E	-	-	-	-	-	-	-	-	-
			12 633 479	10 251 560	14 499 592	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000



2.3 Measurable performance objectives and indicators

MBBR Table SA7 - Measurable performance indicators

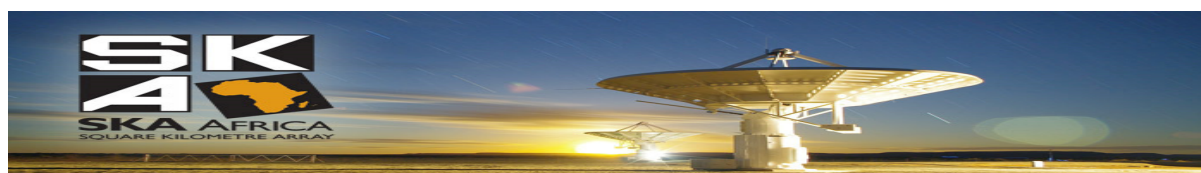
Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Executive and Council - Vote1										
Executive and Council										
Bi-Monthly Council Meetings with a 100% attendance.	Bi - Monthly	100%	100%	100%	100%	100%	100%	100%	100%	100%
Approval revised IDP Plans	31 May 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
Approval of Budget 2015/16	31 May 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
Approval of the Annual Report 2013/14	31 January 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
Comply to Sec. 72 of the MFMA.	01 January 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
Implement a Performance Management System.	31 August 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
Awareness Campaign through:										
Newsletters	Monthly	100%	100%	100%	100%	100%	100%	100%	100%	100%
Public Meetings	Quarterly	100%	100%	100%	100%	100%	100%	100%	100%	100%
Agendas and minutes circulated at least 7 days before the scheduled date and time of the meeting.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Resolutions of Council executed within 60 days.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
The keeping and compilation of minutes of all meetings of the Council and its Committees. (Not later than 7 days after meeting)	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Approval of all standing committee meeting minutes at the next available Council meeting.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Budget and Treasury - Vote2										
Official Housing										
Rates										
Maximum income from rates through valuations ensured.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Commonage										
Municipal Buildings										
To provide maintenance to municipal buildings * 80% to be reacted within 2 hours * 100% to be safeguarded on same day * 50% to be completed within two weeks	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Budget and Treasury Office										
100% invoices paid on time - within 30 days of invoice or statement.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Continuous monitoring of departmental expenditure against budget.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Complying to budget objectives of capital spending.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Capturing of leave forms to prevent losses for council.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
55% Payment percentage	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Delivery of 99% correct accounts	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Monthly closing within (10) working days after month end.	Monthly	100%	100%	100%	100%	100%	100%	100%	100%	100%
Enquiries answered within ten (10) days.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%



2014 – 2015 medium term revenue and expenditure forecasts

2.3 Measurable performance objectives and indicators (continued)

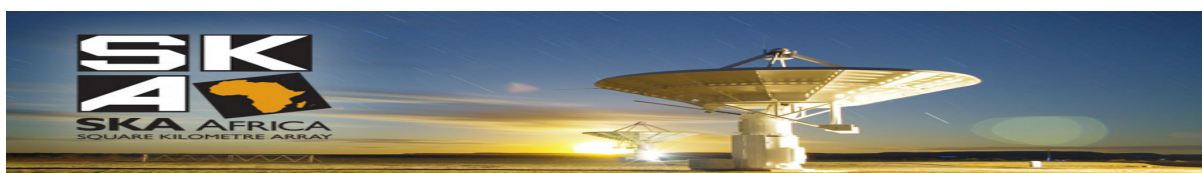
Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Corporate Services - Vote3										
Corporate Services										
<i>Ensure that all correspondence marked out to the Administration Segment receives attention within seven (7) working days after receipt from the Registration office.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Incoming correspondence [letters, facsimiles, e-mail, memorandums]</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>100% of all correspondence must be distributed to Officials.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Securities programme – Input and filing of all contracts/ agreements [100%]</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Insertion of amendment pages in Statute Books [100%]</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Promotion of Access to Information Act – Amend Manual / Handle requests [100%]</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Up to date policies systems, procedures, bylaws, contracts and agreements and clear office instructions in place and reviewed annually. Delegation manual in place.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Effective advertising of bids.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Recordkeeping and availability of applicable legislation.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Maintenance of an effective record and registry system.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Administration of Human Resource recruitment and selection.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Effective management of Labour relations issues.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Update of Skills Development Plan</i>	30 June 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Oversee that training in terms of the Skills Development Plan is being implemented.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Reclaim all monies due i.t.o. Skills Development Plan.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Development, implementation and Monitoring of an effective communication system - Section 6 of Act 32/2000 refers</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Administration of Staff establishment and organograms reviewed for efficiency and effectiveness at least quarterly.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Effective functioning of Labour- and Training forums.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Regular meetings.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>To facilitate active and structured public participation during the drafting of the IDP Process.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>To record the priority needs of all sectors of the community in the amended IDP document.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Administrative support for Ward committees</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>4 Ward Committee meetings per annum</i>	4 per annum per v	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Draft IDP for approval by Council</i>	31 May 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Facilitate community meetings for Mayor per town.</i>	Quarterly	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Compilation of Annual Report and submit to Council</i>	31 January 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>To deal with disciplinary Hearings.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Planning and Development - Vote4										
Health - Vote5										



2014 – 2015 medium term revenue and expenditure forecasts

2.3 Measurable performance objectives and indicators (continued)

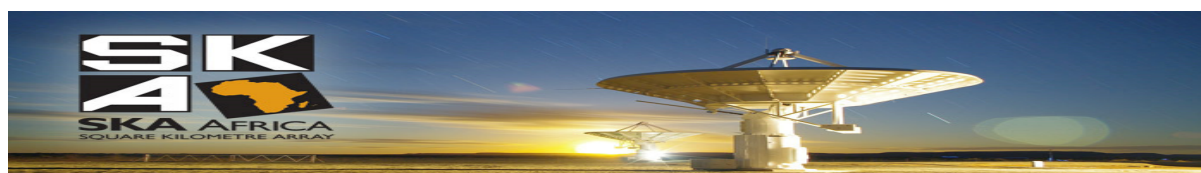
Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Community and Social Services - Vote6										
Cemetery										
To buy a casket through contractor for pauper burials immediately after notification of the case.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Annual inspection of the cemeteries to determine the availability of space in cemeteries.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Managing maintenance of cemeteries.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Lay out of cemetery - Vanwyksvlei	30 June 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
Lay out of cemetery - Vosburg	30 June 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
Library										
Museum										
Housing - Vote7										
Public Safety - Vote8										
Fire Service										
Administering of Fire equipment.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Civil Defence										
Administer of a Disaster Management Plan	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Pound										
To ensure that all procedures are followed with the pounding of animals and that the register is kept up to date.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Sport and Recreation - Vote9										
Nature Reserve										
Parks and Gardens										
Upgrade sport field - Camarvon	30 June 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
Swimming Pool										
Keep Municipal Swimming Pool clean at all times	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Caravan Park										
Environmental Protection - Vote10										
Solid Waste Management - Vote11										
Refuse removal										
The removal of domestic waste at all residences in all residential areas once per week.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
The dumping of all waste at the waste sites and administering the maintenance of the dumping site.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Monitor - Abattoir-waste	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Waste Water Management - Vote12										
Sewerage										
Administer the sewerage tank removal, so that a standard service can be provided to all clients.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Administering the operations of the oxidation ponds in such a way that permit conditions are satisfied.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Manage the operations of the network including the removing of blockages within 36 hours.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Waterborne sewerage - Vosburg	30 June 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
Road Transport - Vote13										
Main Roads										
Public Works										
To implement projects for which funding has been secured.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Manage maintenance of assets.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Administer appropriate safety equipment to personnel and ensure that best safety practices are applied.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Complete projects within specifications and budget.	Monthly	100%	100%	100%	100%	100%	100%	100%	100%	100%
Monthly progress vs expenditure.	Monthly	100%	100%	100%	100%	100%	100%	100%	100%	100%
Managing of personnel - Training in capacity building and legislation.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Manage the maintenance of the municipal vehicles fleet and equipment.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%



2014 – 2015 medium term revenue and expenditure forecasts

2.3 Measurable performance objectives and indicators (continued)

Streets and Pavements										
Attend to major washaways of roads within 24h of notification.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
The efficient and effective management of maintenance of Storm-water infrastructure and assets										
* 7 days reaction to complaint	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
* 14 days reaction to letters and correspondence	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Upgrading of roads - Camarvon and Vanwyksvlei.	30 June 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
Traffic and licencing										
Water - Vote14										
Water Distribution										
Water control and management – breaks and losses – daily, weekly and monthly.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Water breaks must be repaired within twelve (12) hours after break has been reported.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Managing total water supply system to ensure sufficient water provision.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Inspection of town to identify faults for entry onto waterworks programmes – on-going	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Review and submit a Water Services Development Plan	30 April 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
Keep statistics – on-going.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Application of relevant legislation – on-going	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Water Storage										
Bulk water supply to Vanwyksvlei	30 June 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
Electricity - Vote15										
Electricity Administration										
Electricity Distribution										
Provide supply within thirty (30) days where existing network can be used and sixty (60) days for low tension and ninety (90) days for medium tension where extensions must be made to the network. (Depending on availability)	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Repair power failures within the following times:										
(a) 50% within 1,5 hours	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
(b) 60% within 3,5 hours	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
(c) 90% within 7,5 hours	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
(d) 98% within 24 hours	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Test electricity meters - All meter accuracy queries (exl. Eskom)	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Notice of planned electricity interruptions to consumers (exl. Eskom)	24 hours notice	100%	100%	100%	100%	100%	100%	100%	100%	100%
Customer complaints handled. (exl. Eskom)	3 working days or 10 working days for street lights	100%	100%	100%	100%	100%	100%	100%	100%	100%
Manage maintenance all electrical distribution machinery and mechanical equipment. (exl. Eskom)	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
High mast lighting - Vosburg and Schietfontein	30 June 2015	100%	100%	100%	100%	100%	100%	100%	100%	100%
Electricity Generation										

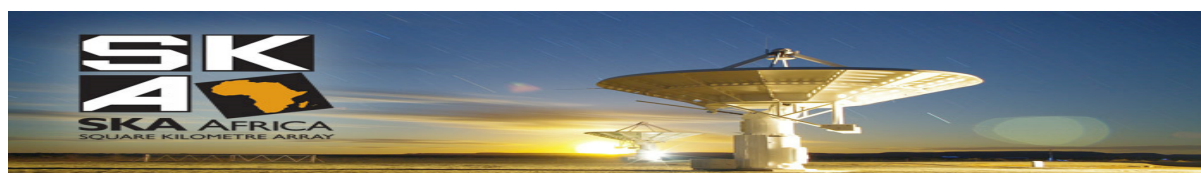


2014 – 2015 medium term revenue and expenditure forecasts

The following table sets out the municipality's main performance objectives and benchmarks for the 2014 - 2015 MTREF.

MBRR Table SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Borrowing Management											
Credit Rating					Good						
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1,8%	1,9%	3,1%	1,2%	1,2%	1,2%	1,2%	1,0%	1,1%	2,7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3,5%	3,7%	5,6%	2,1%	2,1%	2,1%	2,1%	1,7%	1,9%	4,6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	3,9	5,2	5,5	5,4	5,4	5,4	5,4	4,7	3,7	3,4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3,9	5,2	5,5	5,4	5,4	5,4	5,4	4,7	3,7	3,4
Liquidity Ratio	Monetary Assets/Current Liabilities	3,5	4,7	5,0	4,2	4,2	4,2	4,2	3,7	3,1	3,3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		46,9%	114,2%	94,2%	90,1%	90,1%	90,1%	90,1%	92,3%	93,2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			46,9%	114,2%	94,2%	90,0%	90,0%	90,0%	90,0%	92,2%	93,1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5,8%	5,0%	5,2%	14,0%	14,0%	14,0%	14,0%	11,6%	7,6%	0,7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Creditors to Cash and Investments		0,0%	4,2%	3,8%	4,1%	5,1%	5,1%	5,1%	4,7%	10,2%	15,6%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	1 137 922	1 233 484	1 270 070	992 431	992 431	992 431	992 431	897 827	897 827	897 827
	Total Cost of Losses (Rand '000)	580 340	875 774	1 143 063	1 101 598	1 101 598	1 101 598	1 101 598	910 670	1 015 716	1 120 776
	% Volume (units purchased and generated less units sold)/units purchased and generated	13,53%	14,29%	14,58%	12,96%	12,96%	12,96%	12,96%	10,66%	10,66%	10,66%
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	25,1%	26,7%	29,7%	32,2%	32,2%	32,2%	32,2%	29,6%	28,8%	28,6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	28,9%	30,8%	33,9%	36,6%	36,6%	36,6%	36,6%	33,5%	32,5%	32,2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1,8%	1,7%	1,7%	2,2%	2,2%	2,2%	2,2%	1,9%	1,8%	2,1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8,3%	9,1%	9,4%	5,7%	5,7%	5,7%	5,7%	8,1%	7,6%	10,1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	18,8	25,3	20,8	19,6	19,6	19,6	19,6	26,9	26,0	26,7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	13,5%	10,3%	10,3%	26,3%	26,3%	26,3%	26,3%	26,4%	18,5%	1,7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6,7	6,4	6,6	5,9	5,9	5,9	5,9	5,5	5,1	5,1



2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

The municipality does not foresee any borrowing during the MTREF.

2.3.1.2 Safety of Capital

Gearing: no borrowing will be undertaken.

2.3.1.3 Liquidity

Current ratio is a measure of the current assets divided by the current liabilities. For the 2014 - 2015 MTREF the current ratio is 4.7 in the 2014 - 2015 financial year and 3.7 and 3.4 for the two outer years of the MTREF. Going forward it will be necessary to maintain these levels. The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to erase or redeem its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2014 - 2015 financial year the projected ratio is 3.7 declining to 3.3 in the 2016 - 2017 financial year.

2.3.1.4 Revenue Management

The revenue value chain must be streamlined by ensuring accurate billing, customer service, credit control and debt collection.

2.3.1.5 Creditors Management

The municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. By applying daily cash flow management the municipality has managed to ensure a 100 per cent compliance rate to this legislative obligation.

2.3.1.6 Other Indicators

The electricity distribution losses remain fairly constant since 2010 - 2011. The initiatives to ensure these targets are achieved include managing illegal connections and theft of electricity. The energy losses budgeted for is 10.66%.

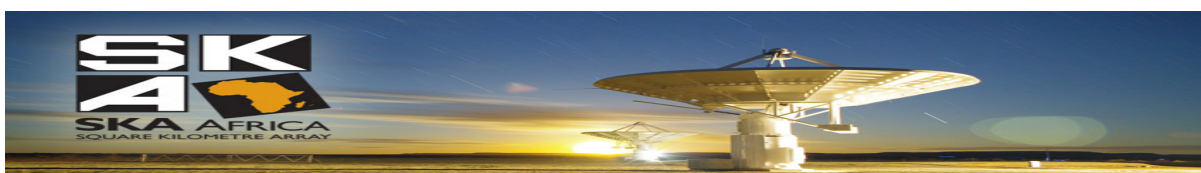
Employee costs as a percentage of operating revenue is declining over the MTREF. This is primarily owing to the increased allocation relating to operating grants and transfers.

Repairs and maintenance as percentage of operating revenue remains fairly constant over the MTREF.

2.3.2 Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Municipality. Only registered indigents qualify for the free basic services.

For the 2014 - 2015 financial year 1 448 registered indigents have been provided for in the budget. In terms of the municipality's indigent policy registered households are entitled to 10kl free water, 50 Kwh of electricity, 1 sanitation removal and free waste removal once a week.



2014 – 2015 medium term revenue and expenditure forecasts

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in MBRR Table A10 (Basic Service Delivery Measurement) on pages 40 and 41.

Note that the number of households in informal areas that receive free services and the cost of these services (e.g. the provision of water through stand pipes, etc.) are not taken into account in the table noted above.

2.4 Overview of budget related-policies

Review of credit control and debt collection procedures/policies

Policy	Amended	Comments
Investment incentive policy	No	Council will not levy surcharges for 2014 - 2015 MFMA provides guidance
Financial investment policy	No	
Supply chain policy	No	
Fixed asset policy	No	
Tariff policy	No	
Financial code policy	No	
Cellular phone policy	No	
Travel and subsistence policy	No	
Virement policy	No	
Funding and reserve policy	No	

By-laws	Amended	Comments
Availability funds	No	Council will not levy surcharges for 2014 - 2015 Council will not levy surcharges for 2014 - 2015
Credit control	No	
Indigent	No	
Pound monies	No	
Rates	No	

2.5 Overview of budget assumptions

2.5.1 External factors

Due to the economic slowdown, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the municipality's finances.

2.5.2 General inflation outlook and its impact on the municipal activities

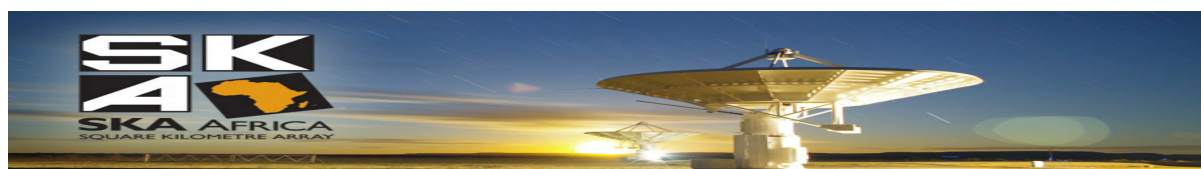
There are five key factors that have been taken into consideration in the compilation of the 2014 - 2015 MTREF:

National Government macro-economic targets;

The general inflationary outlook and the impact on municipality's residents and businesses;

The impact of municipal cost drivers;

The increase in prices for bulk electricity; and



2014 – 2015 medium term revenue and expenditure forecasts

The increase in the cost of remuneration.

Employee related costs comprise 28.60 per cent of total operating expenditure in the 2014 - 2015 MTREF and therefore this increase above inflation places a disproportionate upward pressure on the expenditure budget. The collective agreement for local government allows for salary increases of 6.79 percent for 2014 - 2015 year and 6.4 percent for the two outer years. It is, however prudent to budget for a 7 per cent increase over the MTREF.

2.5.3 Collection rate for revenue services

The base assumption is that tariff and rate increases will increase at a rate slightly higher than CPI over the long term.

It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (95 per cent) of annual billings.

Cash flow is assumed to be 95 per cent of billings, plus an increased collection of arrear debt from the collection and credit control policy.

2.5.4 Salary increases

The collective agreement for local government allows for salary increases of 6.79 percent for 2014 - 2015 year and 6.4 percent is presumed for the two outer years.

2.5.5 Ability of the municipality to spend and deliver on the programmes

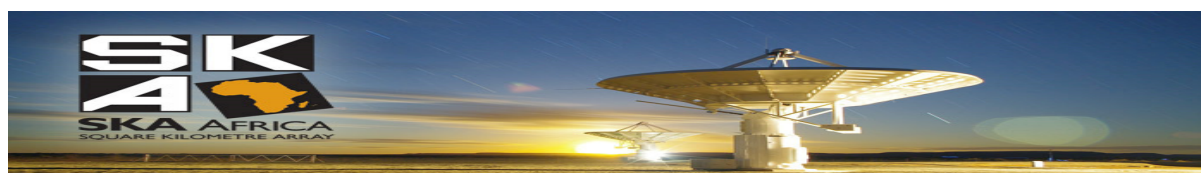
It is estimated that a spending rate of 100 per cent is achieved on operating expenditure as well as on the capital programme for the 2014 - 2015 MTREF of which performance has been factored into the cash flow budget.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

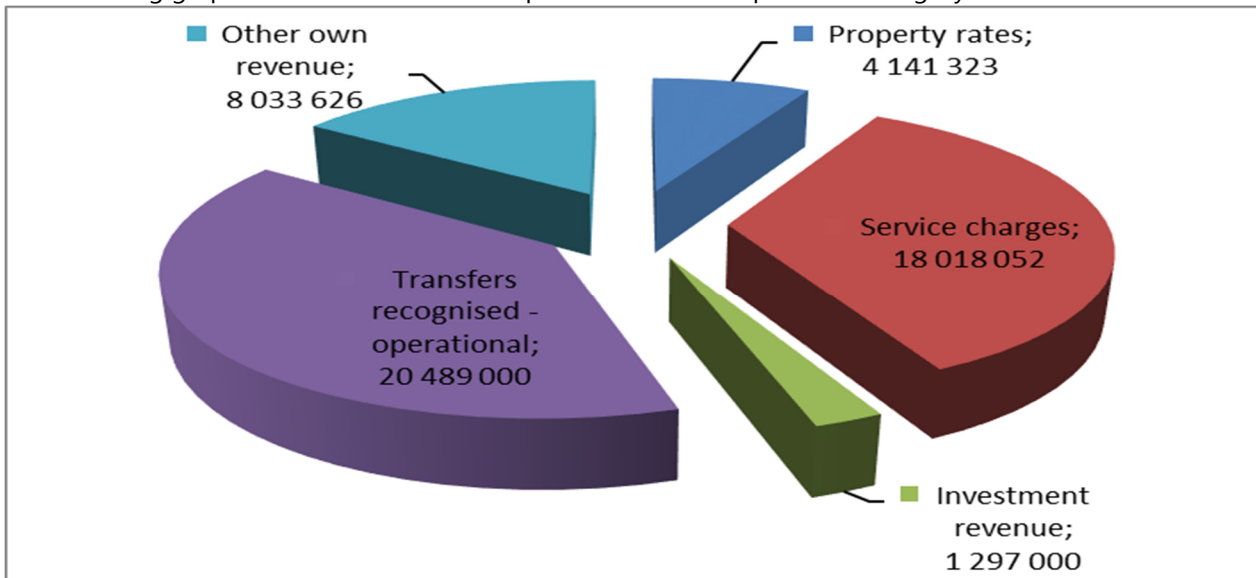
Table 14 Breakdown of the operating revenue over the medium-term:

Description	2014/15 Medium Term Revenue & Expenditure Framework					
	Budget Year 2014/15	%	Budget Year +1 2015/16	%	Budget Year +2 2016/17	%
Property rates	4 141 323	8,00%	4 514 882	8,00%	4 658 229	8,00%
Service charges	18 018 052	35,00%	18 370 678	32,00%	19 038 603	31,00%
Investment revenue	1 297 000	2,00%	1 361 850	2,00%	1 429 943	2,00%
Transfers recognised - operational	20 489 000	39,00%	22 366 000	39,00%	23 674 000	38,00%
Other own revenue	8 033 626	15,00%	11 192 852	19,00%	13 179 738	21,00%
Total Revenue (excluding capital transfers and contributions)	51 979 001	100,00%	57 806 262	100,00%	61 980 513	100,00%
Total operating expenditure	53 779 001		60 406 264		65 180 512	
Surplus/(Deficit)	(1 800 000)		(2 600 001)		(3 199 999)	



2014 – 2015 medium term revenue and expenditure forecasts

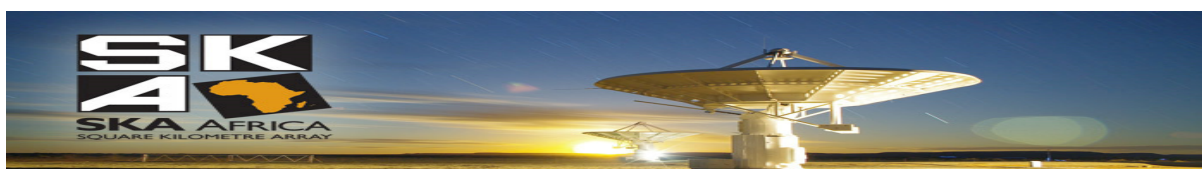
The following graph is a breakdown of the operational revenue per main category for the 2014 - 2015



financial year.

MBRR SA15 – Detail Investment Information

R	Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality										
	Securities - National Government									
	Listed Corporate Bonds									
	Deposits - Bank	21 147 362	21 602 265	22 920 310	19 551 274	19 551 274	19 551 274	21 330 771	22 627 854	24 113 610
	Deposits - Public Investment Commissioners									
	Deposits - Corporation for Public Deposits									
	Bankers Acceptance Certificates									
	Negotiable Certificates of Deposit - Banks									
	Guaranteed Endowment Policies (sinking)									
	Repurchase Agreements - Banks									
	Municipal Bonds									
Municipality sub-total		21 147 362	21 602 265	22 920 310	19 551 274	19 551 274	19 551 274	21 330 771	22 627 854	24 113 610
Entities										
Consolidated total:		21 147 362	21 602 265	22 920 310	19 551 274	19 551 274	19 551 274	21 330 771	22 627 854	24 113 610



2014 – 2015 medium term revenue and expenditure forecasts

MBRR SA16 – Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	Yrs/Months												
Parent municipality													
Capital Replacement Reserve	32 days	fixed deposit	No	Variable	4% - 4.87%	0	N/A		11 347 812	937 681	(937 681)		11 347 812
Housing Fund	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		35 726	1 429			37 155
Job creation - De Bult	32 days	notice deposit	No	Variable	4% - 4.87%	0	N/A		35 836	1 434			37 272
Land development-CV	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		15 497	620			16 117
Land development-VW	32 days	notice deposit	No	Variable	4% - 4.87%	0	N/A		14 150	566			14 716
Land development-VB.	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		27 254	1 090			28 344
Civil Defence	32 days	notice deposit	No	Variable	4% - 4.87%	0	N/A		17 891	716			18 607
CMP Kwaggakolk(VAT)	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		110 426	4 417			114 843
MSIG	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		-	-			-
MIG Sanitation interest	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		392 566	15 703	(39 787)		368 482
Electricity	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		32 785	1 311			34 096
Water Services Plan	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		3 065	123			3 188
CMP-Saaiport project 301	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		3 364	135			3 499
Library Development Projects	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		-	-			-
EPWP - Paving/ Cleaning	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		22 163	887			23 050
Lotto Camarvon	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		1 703	68			1 771
Lotto Vosburg	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		30 016	1 201			31 219
Finance Management Grant	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		-	-			-
Transfer Fees Sub-Economic Housing	32 days	notice deposit	No	Variable	4% - 4.87%	0	N/A		123 503	4 940			128 443
VB Cleaning Project	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		23 964	959			24 922
VAT - retention	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		11 120	445			11 565
Kreeberg Festival	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		-	-			-
MIG	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		-	-			-
Youth development	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		93 632	3 745			97 377
Leave, PMS and Long Service Funds	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		1 534 810	61 392	(61 392)		1 534 810
Provision for Employee benefits	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		4 000 000	160 000	(160 000)		4 000 000
Retention	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		563 246	22 530	(22 530)		563 246
Reserves	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		352 116	14 085	(14 085)		352 116
General Account	1 day	call deposit	No	Variable	4% - 4.87%	0	N/A		2 538 120	61 526	(61 526)		2 538 120
						0							-
Municipality sub-total									21 330 770	1 297 001	(1 297 001)	-	21 330 770
Entities													-
Entities sub-total									-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST									21 330 770	1 297 001	(1 297 001)	-	21 330 770

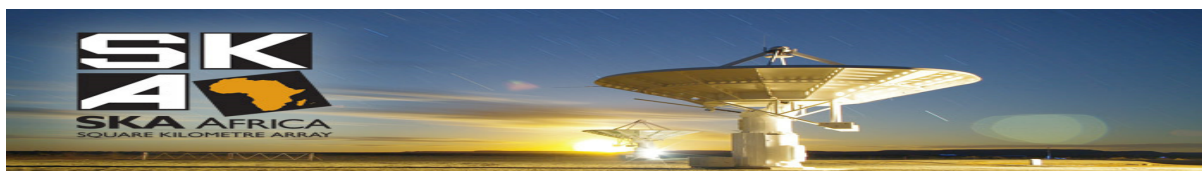
The municipality has no investments other than bank deposits. It is not envisaged that any surplus cash will be generated to invest.

2.6.2 Medium-term outlook: capital revenue

Table 15 Breakdown of the funding composition of the 2014/15 medium-term capital programme:

Description	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2014/15	%	Budget Year +1 2015/16	%	Budget Year +2 2016/17	%
National Government	9 089 000		7 848 000		28 364 000		8 101 000	
Provincial Government	-		12 000 000		-		-	
Transfers recognised - capital	9 089 000	100,00%	19 848 000	100,00%	28 364 000	100,00%	8 101 000	100,00%
Public contributions & donations								
Borrowing								
Internally generated funds								
Total Capital Funding	9 089 000	100,00%	19 848 000	100,00%	28 364 000	100,00%	8 101 000	100,00%

Capital grants and receipts equates to 100 per cent of the total funding source for capital expenditure.



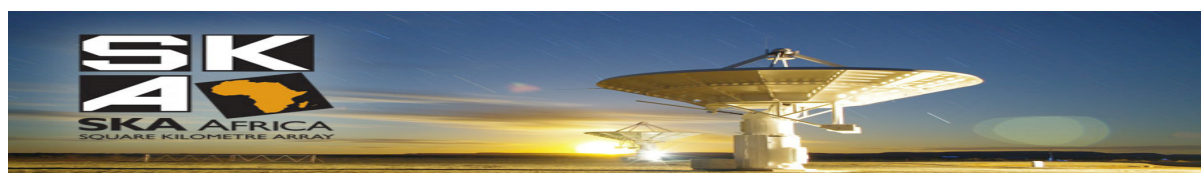
2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA 17 - Detail of borrowings

Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	-	-	-	-	-	-	-	-	-	-
Total Borrowing	-	-	-	-	-	-	-	-	-	-

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	-	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	-	-	-	-	-	-	-	-	-	-

The municipality has no borrowing debt.



2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA 18 - Capital transfers and grant receipts

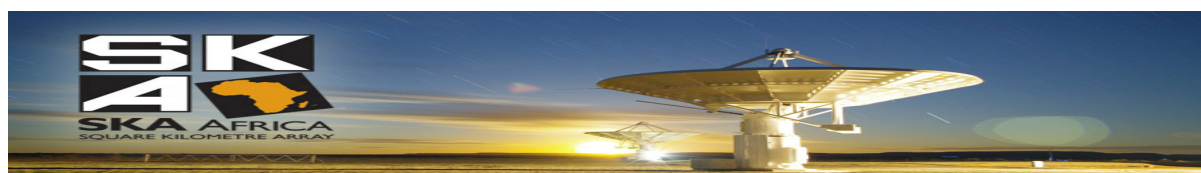
Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:									
Operating Transfers and Grants									
National Government:	11 450 480	13 116 000	15 241 000	16 808 000	16 808 000	16 808 000	18 830 000	20 912 000	21 985 000
Equitable Share	9 050 480	10 466 000	11 941 000	13 268 000	13 268 000	13 268 000	15 096 000	17 995 000	18 867 000
Finance Management	1 200 000	1 450 000	1 500 000	1 650 000	1 650 000	1 650 000	1 800 000	1 950 000	2 100 000
Municipal Systems Improvement	1 200 000	1 200 000	800 000	890 000	890 000	890 000	934 000	967 000	1 018 000
Public Works			1 000 000	1 000 000	1 000 000	1 000 000	1 000 000		
Regional bulk Infrastructure Grant							-		
Provincial Government:	3 657 344	7 797 445	9 156 737	920 000	920 000	920 000	1 659 000	1 454 000	1 689 000
Sports and Recreation	340 000	501 000	665 000	720 000	720 000	720 000	855 000	1 454 000	1 689 000
Kreeberg festival	200 000		160 000	100 000	100 000	100 000			
Housing	2 541 551	2 381 969					804 000		
Sports and Recreation		3 755 965							
Job creation	325 000	325 000							
Water affairs	89 120								
Housing B. Agterdam	61 673								
Vanwyksvlei water assistance		639 879							
Youth Development		93 632							
Housing			1 343 122						
Economic affairs	100 000	100 000	100 000	100 000	100 000	100 000			
Sanitation interest			100 785						
EPWP			6 095 472						
Dept. of Water affairs			692 358						
Other grant providers:	57 455	-	-	-	-	-	-	-	-
Open Africa	57 455								
Total Operating Transfers and Grants	15 165 279	20 913 445	24 397 737	17 728 000	17 728 000	17 728 000	20 489 000	22 366 000	23 674 000
Capital Transfers and Grants									
National Government:	6 562 000	7 892 000	9 574 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Municipal Infrastructure(MIG)	6 562 000	7 892 000	9 574 000	9 089 000	9 089 000	9 089 000	7 848 000	7 958 000	8 101 000
Regional bulk Infrastructure Grant							12 000 000	20 406 000	
Public Works									
Provincial Government:	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6 562 000	7 892 000	9 574 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
TOTAL RECEIPTS OF TRANSFERS & GRANTS	21 727 279	28 805 445	33 971 737	26 817 000	26 817 000	26 817 000	40 337 000	50 730 000	31 775 000

2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councillors and management. Some specific features include:

Clear separation of receipts and payments within each cash flow category; and

Clear separation of capital and operating receipts from government, which also enables cash from „Ratepayers and other“ to be provided for as cash inflow based on actual performance. In other words the actual collection rate of billed revenue.



2014 – 2015 medium term revenue and expenditure forecasts

Assumptions

Description	2014/15 Medium Term Revenue & Expenditure Framework		
	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Growth in debtors	-	(1 663 529)	(3 938 162)
Payment of creditors(retention)	(908 900)	(1 984 800)	(2 836 400)
Creation of creditor: Retention - 10% of Capital	1 984 800	2 836 400	810 100
Creation of creditor: other	166 413	166 413	166 413

MBRR Table A7 - Budget cash flow statement

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other	9 353 260	24 576 624	21 866 373	21 750 186	21 750 187	21 750 186	21 750 186	27 850 199	31 737 896	34 453 804
Government - operating	16 999 850	18 717 242	19 433 896	17 728 000	17 728 000	17 728 000	17 728 000	20 489 000	22 366 000	23 674 000
Government - capital	12 592 430	10 088 203	14 437 056	9 089 000	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Interest	1 119 651	886 509	1 173 504	1 300 300	1 300 300	1 300 300	1 300 300	1 170 600	1 365 315	1 433 581
Dividends										
Payments										
Suppliers and employees	(28 255 375)	(35 453 386)	(32 096 492)	(34 332 714)	(34 332 715)	(34 332 714)	(34 332 714)	(38 935 023)	(40 757 675)	(44 191 789)
Finance charges	(434 488)	(826 755)	(1 378 120)	(531 013)	(531 013)	(531 013)	(531 013)	(531 013)	(658 587)	(1 768 990)
Transfers and Grants	(6 888 136)	(7 436 334)	(7 408 903)	(7 535 741)	(7 535 741)	(7 535 741)	(7 535 741)	(8 302 311)	(12 793 911)	(12 152 894)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 487 192	10 552 104	16 027 314	7 468 018	7 468 018	7 468 018	7 468 018	21 589 452	29 623 038	9 548 711
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	13 806		49 098							
Decrease (Increase) in non-current debtors	8 360	8 692	9 045	9 045	9 045	9 045	9 045	9 045	9 045	9 045
Decrease (increase) other non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets	(12 633 480)	(10 130 263)	(14 499 591)	(9 089 000)	(9 089 000)	(9 089 000)	(9 089 000)	(19 848 000)	(28 364 000)	(8 101 000)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(12 611 314)	(10 121 571)	(14 441 448)	(9 079 955)	(9 079 955)	(9 079 955)	(9 079 955)	(19 838 955)	(28 354 955)	(8 091 955)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits	19 210	24 370	15 360	29 000	29 000	29 000	29 000	29 000	29 000	29 000
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES	19 210	24 370	15 360	29 000	29 000	29 000	29 000	29 000	29 000	29 000
NET INCREASE/ (DECREASE) IN CASH HELD	(8 104 912)	454 903	1 601 226	(1 582 937)	(1 582 937)	(1 582 937)	(1 582 937)	1 779 497	1 297 083	1 485 756
Cash/cash equivalents at the year begin:	29 252 274	21 147 362	21 602 265	22 672 329	22 672 329	22 672 329	22 672 329	21 089 392	22 868 889	24 165 972
Cash/cash equivalents at the year end:	21 147 362	21 602 265	23 203 492	21 089 392	21 089 392	21 089 392	21 089 392	22 868 889	24 165 972	25 651 728

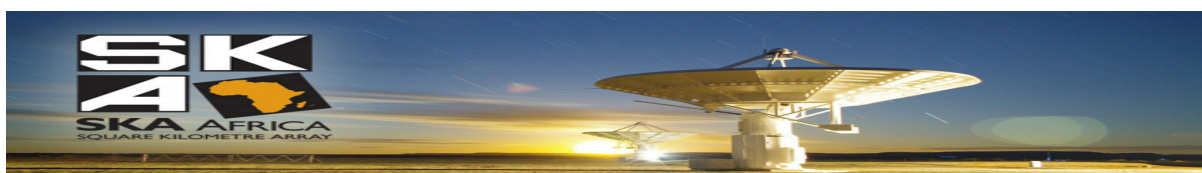
If the assumptions realise, cash flow will remain fairly constant over the MTREF.

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

What are the predicted cash and investments that are available at the end of the budget year?
How are those funds used?

What is the net funds available or funding shortfall?



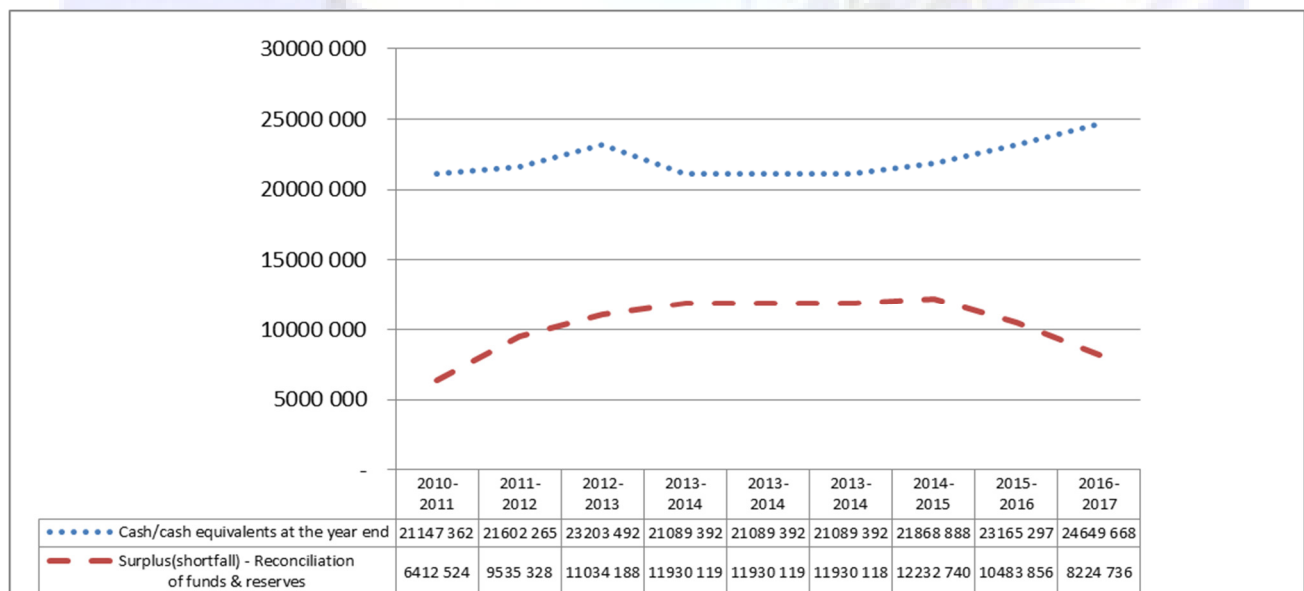
2014 – 2015 medium term revenue and expenditure forecasts

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be „funded“. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

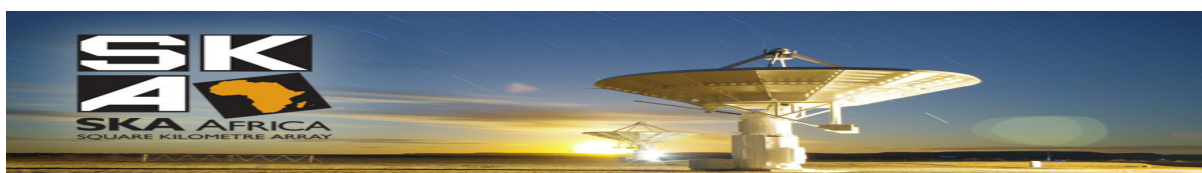
R	Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	Cash and investments available										
	Cash/cash equivalents at the year end	21 147 362	21 602 265	23 203 492	21 089 392	21 089 392	21 089 392	21 089 392	22 868 889	24 165 972	25 651 728
	Other current investments > 90 days	-	(0)	(0)	2	2	1	1	2	2	2
	Non-current assets - Investments	-	-	-	-	-	-	-	-	-	-
	Cash and investments available:	21 147 362	21 602 265	23 203 491	21 089 394	21 089 394	21 089 393	21 089 393	22 868 891	24 165 974	25 651 730
	Application of cash and investments										
	Unspent conditional transfers	3 509 447	2 068 028	1 972 611	2 070 473	2 070 473	2 070 473	2 070 473	1 972 611	1 972 611	1 972 611
	Unspent borrowing										
	Statutory requirements								166 413	166 413	166 413
	Other working capital requirements	(241 991)	(1 469 798)	(1 186 845)	(4 379 905)	(4 379 905)	(4 379 905)	(4 379 905)	(3 106 273)	(68 981)	3 651 511
	Other provisions								1 330 534	1 330 534	1 330 534
	Long term investments committed	-	-	-	-	-	-	-	-	-	-
	Reserves to be backed by cash/investments	11 467 382	11 468 707	11 383 537	11 468 707	11 468 707	11 468 707	11 468 707	11 383 537	11 383 537	11 383 537
	Total Application of cash and investments	14 734 838	12 066 937	12 169 303	9 159 275	9 159 275	9 159 275	9 159 275	11 746 822	14 784 114	18 504 606
	Surplus(shortfall)	6 412 524	9 535 328	11 034 188	11 930 119	11 930 119	11 930 118	11 930 118	11 122 069	9 381 860	7 147 124

The following graph supplies an analysis of the trends relating to cash and cash equivalents and the cash backed reserves/accumulated funds reconciliation over a seven year perspective.



2.6.5 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding



2014 – 2015 medium term revenue and expenditure forecasts

compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

MBRR SA10 – Funding compliance measurement

Description	MFMA section	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures											
Cash/cash equivalents at the year end - R	18(1)b	21 147 362	21 602 265	23 203 492	21 089 392	21 089 392	21 089 392	21 089 392	22 868 889	24 165 972	25 651 728
Cash + investments at the yr end less applications - R	18(1)b	6 412 524	9 535 328	11 034 188	11 930 119	11 930 119	11 930 118	11 930 118	11 122 069	9 381 860	7 147 124
Cash year end/monthly employee/supplier payments	18(1)b	7	6	7	6	6	6	6	5	5	5
Surplus/(Deficit) excluding depreciation offsets: R	18(1)	9 852 382	8 091 710	11 443 099	5 216 389	5 216 390	5 216 389	5 216 389	18 048 000	25 764 000	4 901 000
Service charge rev % change - macro CPI target excl	18(1)a,(2)	-6,00%	3,57%	0,53%	5,60%	5,60%	5,60%	5,60%	-6,72%	-2,71%	-2,44%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	46,85%	114,20%	94,20%	90,02%	90,02%	90,02%	90,02%	92,24%	93,13%	93,43%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	0,94%	0,00%	2,38%	0,98%	0,98%	0,98%	0,98%	10,25%	10,41%	10,55%
Capital payments % of capital expenditure	18(1)c,19	100,00%	98,82%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%
Borrowing receipts % of capital expenditure (excl. trans	18(1)c	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Grants % of Govt. legislated/gazetted allocations	18(1)a	100,00%	123,71%	110,73%	104,68%	104,68%	104,68%	104,68%	137,97%	100,00%	100,00%
Current consumer debtbrs % change - incr(decr)	18(1)a	N.A.	-15,90%	5,90%	183,30%	0,00%	0,00%	0,00%	0,00%	-27,60%	-90,40%
Long term receivables % change - incr(decr)	18(1)a	N.A.	-8,00%	-9,80%	-24,30%	0,00%	0,00%	0,00%	(23,2%)	(30,3%)	(43,4%)
R&M % of Property Plant & Equipment	20(1)(vi)	0,90%	0,79%	0,72%	0,96%	0,96%	0,96%	0,96%	0,98%	0,89%	0,95%
Asset renewal % of capital budget	20(1)(vi)	98,26%	96,37%	87,90%	100,00%	100,00%	100,00%	100,00%	34,50%	28,06%	100,00%

2.6.5.1 Cash/cash equivalent position

The municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A „positive“ cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

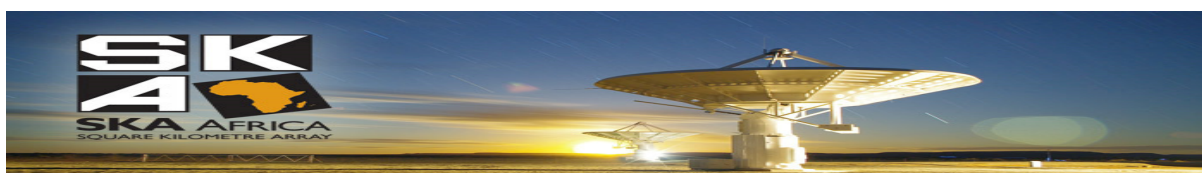
If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2014 - 2015 MTREF shows R22.8 million, R 24.1 million and R 25.6 million for each respective financial year.

2.6.5.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in MBRR Table A8, on page 26. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.5.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts. The ratio has been relatively constant over the seven year period. This measure will have to be carefully monitored going forward.



2.6.5.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An „adjusted“ surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term. For the 2014 - 2015 MTREF the indicative outcome is a surplus of R 18 million for 2014 - 2015, R 25.7 million for 2015 - 2016 and R 4.9 million for 2016 - 2017.

2.6.5.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in „revenue“, which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

2.6.5.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are „collected“. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 92.2, 93.1 and 93.4 per cent for each of the respective financial years.

2.6.5.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. The provision has been appropriated at 10 per cent over the MTREF.

2.6.5.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to stay within strict compliance with the legislative requirement that creditors be paid within 30 days.

2.6.5.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

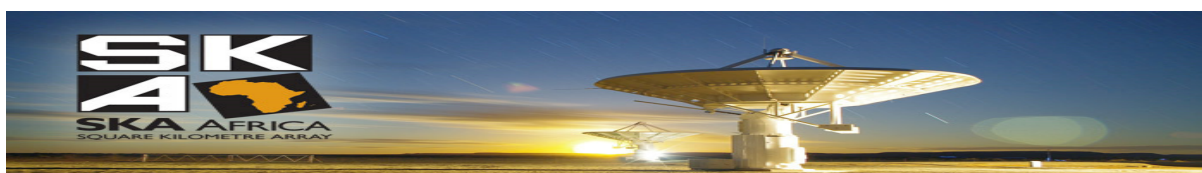
Council will not borrow for the MTREF.

2.6.5.10 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as published in the Division of Revenue Act (DoRA) have been budgeted for. The municipality has budgeted for all transfers.

2.6.5.11 Consumer debtors change (Current and Non-current)

The purpose of these measures are to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors



2014 – 2015 medium term revenue and expenditure forecasts

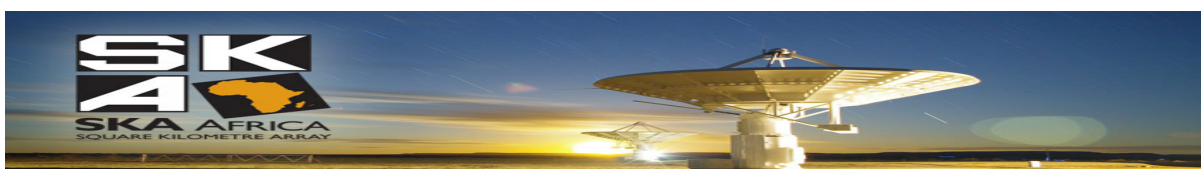
and the change in long term receivables, both from the Budgeted Financial Position. The MTREF shows an increase of 0.00 per cent for 2014 - 2015 and decreases to 27.6 per cent and 90.4 per cent for the outer years.

2.6.5.12 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the municipality's strategy pertaining to asset management and repairs and maintenance is contained in MBRR SA34C on pages 69 and 70.

2.6.5.13 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for „repairs and maintenance“ budgets. Further details in this regard are contained in MBRR SA34b on page 78.

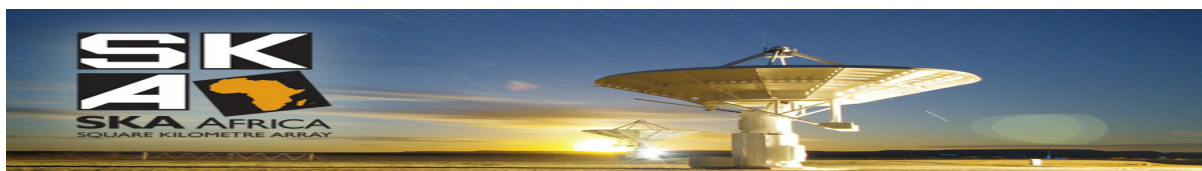


2014 – 2015 medium term revenue and expenditure forecasts

2.7 Expenditure on grants and reconciliations of unspent funds

MBRR SA19 - Expenditure on transfers and grant programmes

R	Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		12 725 677	11 011 720	10 708 903	11 075 741	11 075 741	11 075 741	12 036 311	15 710 911	15 270 894
Equitable Share		6 888 136	7 436 334	7 408 903	7 535 741	7 535 741	7 535 741	8 302 311	12 793 911	12 152 894
Finance Management		1 250 862	1 420 789	1 500 000	1 650 000	1 650 000	1 650 000	1 800 000	1 950 000	2 100 000
Municipal Systems Improvement		1 260 726	1 193 672	800 000	890 000	890 000	890 000	934 000	967 000	1 018 000
EPWP Incentive				1 000 000	1 000 000	1 000 000	1 000 000	1 000 000		
Municipal Infrastructure(MIG)		3 325 954	960 924							
Regional Bulk Infrastructure Grant								-		
Other transfers/grants [insert description]										
Provincial Government:		2 688 205	4 931 240	9 055 952	920 000	920 000	920 000	1 659 000	1 454 000	1 689 000
Sports and Recreation		426 666	339 272	665 000	720 000	720 000	720 000	855 000	1 454 000	1 689 000
Housing				1 343 122				804 000		
EPWP										
Dept. of Water affairs										
Municipal Drought Relief										
Kareeberg Festival		140 587	59 440	160 000	100 000	100 000	100 000			
Housing 81 homes		1 441 000	2 381 969	6 095 472						
Department of Economic Affairs - Fly-in		100 000	100 000	100 000	100 000	100 000	100 000			
Premier's Funds - Job Creation		325 000	325 000							
Water Assistance		73 303	639 879	692 358						
Expanded Public Works Program			1 085 680							
Housing B.Agterdam		61 673								
Department of Water Affairs		89 120								
Copperton pipeline										
Vanwyksvlei Drought Relief		30 856								
VWV Short Term Water Provision										
Camarvon Waste Management										
Water Service Plan								-		
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Subsidy salary municipal manager								-		
Other grant providers:		1 157 789	1 192 667	100 785	-	-	-	-	-	-
Job Creation			11 948							
Geotechnical Investigation			6 371							
TV Fund			10 146							
Sanitation - sewerage			1 164 203	100 785						
Self Build Project		129 746								
Electricity		4 529								
Sanitation - sewerage		777 393								
Vanwyksvlei Housing VAT		87 311								
Vosburg Housing VAT		8 064								
Camarvon Waste Management		12 523								
Vanwyksvlei Drought Relief (R 2.1mil)		80 767								
Open Africa		57 455								
Development Bank										
Camarvon Waste Management										
VWV Short Term Water Provision										
Total operating expenditure of Transfers and Grants		16 571 672	17 135 627	19 865 640	11 995 741	11 995 741	11 995 741	13 695 311	17 164 911	16 959 894
Capital expenditure of Transfers and Grants										
National Government:		10 779 344	5 212 394	8 995 932	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Municipal Infrastructure(MIG)		10 404 987	5 176 855	8 995 932	9 089 000	9 089 000	9 089 000	7 848 000	7 958 000	8 101 000
Regional Bulk Infrastructure Grant								12 000 000	20 406 000	-
Municipal Systems Improvement		359 112	6 328							
Finance Management		15 245	29 211							
EPWP Incentive										
Other capital transfers/grants [insert description]										
Provincial Government:		1 201 702	2 832 013	5 441 125	-	-	-	-	-	-
Sports and Recreation		101 151	161 728	5 441 125						
Expanded Public Works Program			2 670 285							
Services: Housing 81 homes		1 100 551								
District Municipality:		-	-	-	-	-	-	-	-	-
Subsidy salary municipal manager										
Other grant providers:		611 384	2 043 796	-	-	-	-	-	-	-
Sanitation - sewerage										
CMIP Kwaggakolk (VAT)			51 737							
Sanitation - sewerage		43 706	1 511 832							
Electricity			23 360							
Vanwyksvlei Drought Relief (R 2.1mil)		405 797	456 868							
VWV Short Term Water Provision		161 881								
Total capital expenditure of Transfers and Grants		12 592 430	10 088 203	14 437 056	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		29 164 102	27 223 830	34 302 696	21 084 741	21 084 741	21 084 741	33 543 311	45 528 911	25 060 894



2014 – 2015 medium term revenue and expenditure forecasts

MBRR SA 20 - Reconciliation between transfers, grant receipts and unspent funds

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	9 402 082								
Current year receipts	10 995 563	11 206 636	8 405 136	16 808 000	16 808 000	16 808 000	18 830 000	20 912 000	21 985 000
Conditions met - transferred to revenue	20 397 645	11 206 636	8 405 136	16 808 000	16 808 000	16 808 000	18 830 000	20 912 000	21 985 000
Conditions still to be met - transferred to liabilities	-	-	-						
Provincial Government:									
Balance unspent at beginning of the year	185 643								
Current year receipts	238 849	339 272	9 055 952	920 000	920 000	920 000	1 659 000	1 454 000	1 689 000
Conditions met - transferred to revenue	424 492	339 272	9 055 952	920 000	920 000	920 000	1 659 000	1 454 000	1 689 000
Conditions still to be met - transferred to liabilities		-	-						
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts				-	-	-			
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year	3 509 447	3 509 447	2 068 028	2 070 473	2 070 473	2 070 473	1 972 611	1 972 611	1 972 611
Current year receipts		5 784 635	100 785						
Conditions met - transferred to revenue	-	7 226 054	100 785	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	3 509 447	2 068 028	2 068 028	2 070 473	2 070 473	2 070 473	1 972 611	1 972 611	1 972 611
Total operating transfers and grants revenue	20 822 137	18 771 962	17 561 873	17 728 000	17 728 000	17 728 000	20 489 000	22 366 000	23 674 000
Total operating transfers and grants - CTBM	3 509 447	2 068 028	2 068 028	2 070 473	2 070 473	2 070 473	1 972 611	1 972 611	1 972 611
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year									
Current year receipts	12 491 536	6 966 614	8 995 932	9 089 000	9 089 000	9 089 000	7 848 000	28 364 000	8 101 000
Conditions met - transferred to revenue	12 491 536	6 966 614	8 995 932	9 089 000	9 089 000	9 089 000	7 848 000	28 364 000	8 101 000
Conditions still to be met - transferred to liabilities									
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts	101 151	161 728	5 441 125				12 000 000		
Conditions met - transferred to revenue	101 151	161 728	5 441 125	-	-	-	12 000 000	-	-
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts		2 959 861							
Conditions met - transferred to revenue	-	2 959 861	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities									
Total capital transfers and grants revenue	12 592 687	10 088 203	14 437 056	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Total capital transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	33 414 824	28 860 165	31 998 929	26 817 000	26 817 000	26 817 000	40 337 000	50 730 000	31 775 000
TOTAL TRANSFERS AND GRANTS - CTBM	3 509 447	2 068 028	2 068 028	2 070 473	2 070 473	2 070 473	1 972 611	1 972 611	1 972 611



2014 – 2015 medium term revenue and expenditure forecasts

2.8 Councillor and employee benefits

MBRR SA22 - Summary of councillor and staff benefits

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	1 212 011	1 215 920	1 280 365	1 332 834	1 332 834	1 332 834	1 399 476	1 469 449	1 542 921
Pension and UIF Contributions									
Medical Aid Contributions									
Motor Vehicle Allowance	304 554	388 332	412 093	444 279	444 279	444 279	466 492	489 816	514 306
Cellphone Allowance	81 168	83 406	91 902	103 673	103 673	103 673	153 014	168 315	185 146
Housing Allowances									
Other benefits and allowances									
Sub Total - Councillors	1 597 733	1 687 658	1 784 360	1 880 786	1 880 786	1 880 786	2 018 982	2 127 580	2 242 373
% increase		5,63%	5,73%	5,40%	0,00%	0,00%	7,35%	5,38%	5,40%
Senior Managers of the Municipality									
Basic Salaries and Wages	1 518 507	3 137 133	2 243 958	2 668 029	2 668 029	2 668 029	2 682 509	2 870 291	3 071 220
Pension and UIF Contributions	149 450	232 953	302 669	352 888	352 888	352 888	386 661	413 230	441 658
Medical Aid Contributions	90 307	119 678	111 015	123 789	123 789	123 789	122 793	139 647	146 492
Overtime			-						
Performance Bonus	149 143	170 528	161 882	202 543	202 543	202 543	202 543	202 543	202 543
Motor Vehicle Allowance	357 230	390 585	384 948	412 935	412 935	412 935	441 171	472 053	505 098
Cellphone Allowance			-						
Housing Allowances			-						
Other benefits and allowances	5 624	6 654	256	28 769	28 769	28 769	25 480	26 762	26 730
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Senior Managers of Municipality	2 270 261	4 057 531	3 204 727	3 788 953	3 788 953	3 788 953	3 861 157	4 124 526	4 393 741
% increase		78,73%	-21,02%	18,23%	0,00%	0,00%	1,91%	6,82%	6,53%
Other Municipal Staff									
Basic Salaries and Wages	6 127 976	5 398 821	6 988 345	7 218 236	7 218 236	7 218 236	8 376 520	9 144 908	9 736 275
Pension and UIF Contributions	881 067	860 492	1 123 710	1 276 736	1 276 736	1 276 736	1 391 847	1 488 138	1 590 973
Medical Aid Contributions	255 659	283 881	319 867	361 844	361 844	361 844	336 832	389 373	437 574
Overtime	181 472	270 201	320 251	200 000	200 000	200 000	200 000	200 000	200 000
Performance Bonus			-						
Motor Vehicle Allowance	60 000	60 000	65 686	68 373	68 373	68 373	73 419	78 558	84 057
Cellphone Allowance			-						
Housing Allowances	9 797	9 355	9 676	15 840	15 840	15 840	20 160	20 160	20 160
Other benefits and allowances	190 312	74 154	81 447	390 797	390 797	390 797	464 637	491 345	491 293
Payments in lieu of leave			-						
Long service awards			103 833						
Post-retirement benefit obligations	545 169		245 693	594 394	594 394	594 394	653 833	719 216	791 138
Sub Total - Other Municipal Staff	8 251 452	6 956 905	9 258 508	10 126 220	10 126 220	10 126 220	11 517 248	12 531 698	13 351 470
% increase		-15,69%	33,08%	9,37%	0,00%	0,00%	13,74%	8,81%	6,54%
Total Parent Municipality	12 119 446	12 702 094	14 247 595	15 795 959	15 795 959	15 795 959	17 397 387	18 783 803	19 987 584
		4,81%	12,17%	10,87%	0,00%	0,00%	10,14%	7,97%	6,41%
TOTAL SALARY, ALLOWANCES & BENEFITS	12 119 446	12 702 094	14 247 595	15 795 959	15 795 959	15 795 959	17 397 387	18 783 803	19 987 584
% increase		4,81%	12,17%	10,87%	0,00%	0,00%	10,14%	7,97%	6,41%
TOTAL MANAGERS AND STAFF	10 521 713	11 014 436	12 463 236	13 915 173	13 915 173	13 915 173	15 378 405	16 656 223	17 745 211



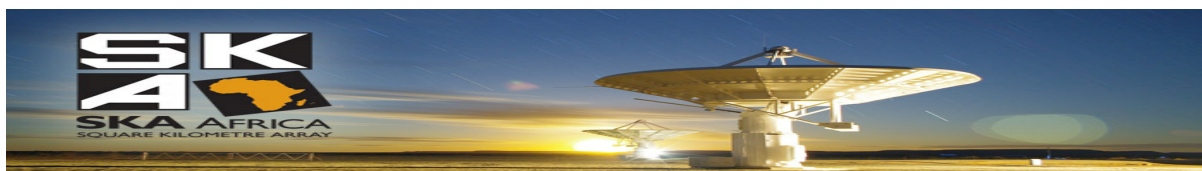
2014 – 2015 medium term revenue and expenditure forecasts

MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Salary	Contrib.	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		1.			2.	3.
Councillors						
Speaker	499 813		188 463			688 276
Chief Whip						-
Executive Mayor						-
Deputy Executive Mayor						-
Executive Committee						-
Total for all other councillors	899 663		431 043			1 330 706
Total Councillors	1 399 476	-	619 506			2 018 982
Senior Managers of the Municipality						
Municipal Manager (MM)	883 272	8 155		64 689		956 116
Chief Finance Officer	590 188	186 575	147 057	43 567		967 387
Chief Operational Manager	618 861	195 392	147 057	50 720		1 012 030
Head: Corporate Services	590 188	144 812	147 057	43 567		925 624
						-
						-
Total Senior Managers of the Municipality	2 682 509	534 934	441 171	202 543	-	3 861 157
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	4 081 985	534 934	1 060 677	202 543	-	5 880 140

MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers	2012/13			Current Year 2013/14			Budget Year 2014/15		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Council Members of municipal entities)	7	7		7	7		7	7	
Municipal employees									
Municipal Manager and Senior Managers	4	3	1	4	3	1	4	3	1
Other Managers	3	3		3	3		3	3	
Professionals	-	-	-	-	-	-	-	-	-
Finance									
Spatial/town planning									
Information Technology									
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other									
Technicians	-	-	-	-	-	-	-	-	-
Finance									
Spatial/town planning									
Information Technology									
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other									
Clerks (Clerical and administrative)	15	15		15	15		17	17	
Service and sales workers									
Skilled agricultural and fishery workers									
Craft and related trades									
Plant and Machine Operators	9	9		12	12		5	5	
Elementary Occupations	42	42		39	39		34	34	
TOTAL PERSONNEL NUMBERS	80	79	1	80	79	1	70	69	1
% increase				-	-	-	(12,5%)	(12,7%)	-
Total municipal employees headcount	73	72	1	73	72	1	63	62	1
Finance personnel headcount	9	9	-	9	9	-	11	11	-
Human Resources personnel headcount	3	3	-	2	2	-	3	3	-



2014 – 2015 medium term revenue and expenditure forecasts

2.9 Monthly targets for revenue, expenditure and cash flow

MBRR SA25 - Budgeted monthly revenue and expenditure

Supporting Table SA25 Budgeted monthly revenue and expenditure														Medium Term Revenue and Expenditure			
Description		Budget Year 2014/15												Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R		July	August	Sept.	October	November	December	January	February	March	April	May	June				
Revenue By Source																	
	Property rates	4 141 323												-	4 141 323	4 514 882	4 658 229
	Property rates - penalties & collection charges	13 641	12 617	12 247	28 458	21 148	17 623	16 757	16 232	13 641	12 617	12 247		12 772	190 000	199 500	209 475
	Service charges - electricity revenue	655 847	752 847	687 707	629 972	689 818	638 663	679 974	650 132	638 663	679 974	638 663	638 666		7 980 926	8 496 283	8 842 647
	Service charges - water revenue	339 985	390 268	356 501	326 571	357 595	331 076	352 492	337 022	331 076	352 492	331 076	331 083		4 137 237	3 870 145	4 142 017
	Service charges - sanitation revenue	203 704	233 832	213 600	195 668	214 256	198 367	211 198	201 929	198 367	211 198	198 367	198 373		2 478 859	2 503 602	2 578 673
	Service charges - refuse revenue	281 129	322 708	294 786	270 038	295 691	273 763	291 471	278 679	273 763	291 471	273 763	273 768		3 421 030	3 500 648	3 475 266
	Service charges - other														-	-	-
	Rental of facilities and equipment	73 928	2 372	73 430	2 202	29 406	6 229	79 746	79 529	8 508	31 891	6 413	89 466		483 118	507 199	532 558
	Interest earned - external investments	61 269	93 546	102 316	163 455	-	78 411	372 039	101 194	61 269	93 546	61 269	108 686		1 297 000	1 361 850	1 429 943
	Interest earned - outstanding debtors	263	261	259	257	255	253	251	249	247	245	243	517		3 300	3 465	3 638
	Dividends received														-	-	-
	Fines	102	846	689	2 020	1 495	989	2 229	197	102	846	689	2 026		12 230	12 842	13 484
	Licences and permits	441	120	440	365	755	340	540	390	801	1 621	1 121	486		7 420	7 791	8 181
	Agency services	8 291	3 277	5 122	8 353	5 466	9 715	6 310	4 624	8 375	7 371	7 306	22 789		97 000	101 850	106 943
	Transfers recognised - operational	9 697 500				5 032 000			727 500	5 032 000					20 489 000	22 366 000	23 674 000
	Other revenue	293 496	22 164	0	572 720	10 809	0	60 660	26 377	15 276	10 765	(0)	6 228 290		7 240 558	10 360 206	12 305 458
	Gains on disposal of PPE														-	-	-
Total Revenue (excluding capital transfers and contributions)		15 770 919	1 834 858	1 747 098	2 200 079	6 658 694	1 555 429	2 073 667	2 424 054	6 582 087	1 694 037	1 531 157	7 906 921		51 979 001	57 806 263	61 980 512
Expenditure By Type																	
	Employee related costs	1 010 988	1 391 230	1 100 623	1 121 944	1 096 393	1 597 702	1 209 492	1 176 658	1 223 430	2 151 336	1 121 944	1 176 665		15 378 405	16 656 223	17 745 211
	Remuneration of councillors	159 477	159 477	159 477	159 477	159 477	159 477	220 877	168 248	168 248	168 248	168 248	168 251		2 018 982	2 127 580	2 242 373
	Debt impairment														225 000	2 339 502	2 456 477
	Depreciation & asset impairment														1 943 709	1 727 443	3 671 152
	Finance charges														531 013	531 013	658 587
	Bulk purchases	716 204	1 230 800	841 020	619 876	645 777	634 772	647 360	660 246	619 876	645 777	634 772	647 365		8 543 845	9 529 380	10 515 049
	Other materials	19 603	35 823	44 145	32 809	35 735	57 431	55 493	36 842	28 282	26 043	39 385	19 609		431 200	452 911	671 933
	Contracted services	24 613	44 979	55 427	41 193	44 868	72 109	69 675	46 258	35 510	32 699	49 451	24 618		541 400	573 280	610 760
	Transfers and grants	2 511 914				2 511 914				2 511 914			766 570		8 302 311	12 793 911	12 152 894
	Other expenditure	471 286	402 847	830 983	669 745	468 244	1 021 651	317 013	231 105	647 393	265 913	343 635	6 349 376		12 019 191	11 416 201	12 404 258
	Loss on disposal of PPE												2 000		2 000	2 100	2 205
Total Expenditure		4 914 085	3 265 156	3 031 675	2 645 044	4 962 408	3 543 142	2 519 910	2 319 357	5 234 653	3 290 016	4 528 144	13 525 412		53 779 001	60 406 264	65 180 512
Surplus/(Deficit)		10 856 835	(1 430 298)	(1 284 577)	(444 965)	1 696 286	(1 987 713)	(446 243)	104 697	1 347 435	(1 595 979)	(2 996 987)	(5 618 491)		(1 800 000)	(2 600 000)	(3 200 000)
	Transfers recognised - capital	14 400 000				300 000			300 000	4 848 000					19 848 000	28 364 000	8 101 000
	Contributions recognised - capital														-	-	-
	Contributed assets														-	-	-
Surplus/(Deficit) after capital transfers & contributions		25 256 835	(1 430 298)	(1 284 577)	(444 965)	1 996 286	(1 987 713)	(446 243)	404 697	6 195 435	(1 595 979)	(2 996 987)	(5 618 491)		18 048 000	25 764 000	4 901 000
	Taxation														-	-	-
	Attributable to minorities														-	-	-
	Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit) attributable to municipality		25 256 835	(1 430 298)	(1 284 577)	(444 965)	1 996 286	(1 987 713)	(446 243)	404 697	6 195 435	(1 595 979)	(2 996 987)	(5 618 491)		18 048 000	25 764 000	4 901 000

MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

Description		Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R																
Revenue by Vote																
EXECUTIVE AND COUNCIL		23 368 110	516 710	507 725	543 830	4 453 022	(273 030)	671 329	940 480	8 534 537	172 924	448 442	7 612 860	39 156 412	51 448 059	31 304 761
BUDGET AND TREASURY OFFICE		2 632 841	431 772	517 408	1 001 342	998 113	703 589	668 955	728 890	1 027 067	496 462	371 099	1 146 325	14 623 862	16 321 417	19 706 477
CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HEALTH		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COMMUNITY AND SOCIAL SERVICES		426	596	438	520	478	442	436	461	607	429	552	1 265	6 650	6 983	7 332
HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY		20	91	40	89	65	59	36	61	75	22	31	116	705	740	777
SPORT AND RECREATION		753	1 251	795	1 036	1 448	1 615	1 747	1 058	1 774	1 414	1 223	3 286	17 400	18 345	19 317
ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SOLID WASTE MANAGEMENT		168 941	206 861	189 478	134 578	202 894	170 137	165 854	194 684	252 729	194 095	150 191	291 368	3 421 810	3 501 467	3 476 126
WASTE WATER MANAGEMENT		108 650	142 883	137 999	176 517	138 896	146 185	138 420	140 451	193 417	125 494	132 903	57 444	2 478 859	2 503 802	2 578 673
ROAD TRANSPORT		86	131	111	105	99	117	96	95	127	92	91	850	2 000	2 025	2 126
WATER		272 714	310 455	273 884	311 619	328 539	314 011	319 954	225 204	240 368	246 952	273 896	220 131	4 137 677	3 870 607	4 142 502
ELECTRICITY		1 943 545	224 108	119 210	30 443	436 806	490 304	106 840	416 170	555 817	456 153	153 129	1 348 573	7 981 626	8 497 020	8 843 421
Total Revenue by Vote		28 496 086	1 834 858	1 747 098	2 200 079	6 558 360	1 555 429	2 073 667	2 647 554	10 806 458	1 694 037	1 531 157	10 682 218	71 827 001	86 170 263	70 081 512
Expenditure by Vote to be appropriated																
EXECUTIVE AND COUNCIL		2 928 317	329 932	150 673	327 196	2 545 209	1 475 786	331 175	300 618	2 188 709	1 216 191	1 016 773	7 987 170	21 697 749	25 665 499	25 986 692
BUDGET AND TREASURY OFFICE		343 143	417 724	866 919	635 034	658 586	568 889	429 413	457 549	588 595	457 086	671 335	1 277 844	8 432 117	8 496 566	10 303 752
CORPORATE SERVICES		126 347	267 819	175 238	167 436	165 604	166 073	156 808	153 833	229 736	173 661	285 853	279 838	2 088 246	2 232 054	2 374 702
PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HEALTH		-	6 884	228	161	-	6 088	1 875	2 819	3 446	-	-	35 774	57 255	63 171	68 728
COMMUNITY AND SOCIAL SERVICES		187 828	222 524	190 247	107 165	198 520	91 021	158 341	95 095	125 131	88 535	313 747	260 790	1 369 344	1 462 061	1 558 841
HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY		3 265	114 426	6 402	14 040	110 295	9 428	105 802	9 719	111 913	103 555	205 026	217 263	111 134	91 269	98 484
SPORT AND RECREATION		29 740	149 415	31 424	40 940	157 218	63 813	169 001	141 796	92 579	155 863	248 330	207 009	687 128	688 560	739 438
ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SOLID WASTE MANAGEMENT		152 192	296 267	180 607	121 235	192 693	163 184	159 325	185 297	723 146	111 792	335 301	461 531	3 082 570	3 283 770	3 486 482
WASTE WATER MANAGEMENT		122 970	361 715	156 188	199 763	154 539	167 717	156 665	158 963	219 910	142 035	249 968	715 729	3 695 655	3 307 712	3 695 655
ROAD TRANSPORT		128 869	295 440	165 018	156 019	147 111	175 030	142 793	142 425	189 544	137 350	236 417	1 054 880	2 970 966	3 510 194	3 900 762
WATER		48 669	187 516	77 209	116 034	64 424	60 329	90 194	63 484	124 121	58 339	177 210	98 849	1 275 158	1 584 028	1 751 158
ELECTRICITY		842 722	615 094	1 031 522	790 021	567 809	595 804	618 516	607 759	638 823	645 609	788 184	928 735	9 310 584	10 328 250	11 317 940
Total Expenditure by Vote		4 914 085	3 265 156	3 031 675	2 645 044	4 562 408	2 519 910	2 319 357	2 319 357	5 234 653	3 200 016	4 528 144	13 525 412	53 779 001	60 406 264	65 180 512
Surplus/(Deficit) before assoc.		23 582 001	(1 430 298)	(1 284 577)	(444 965)	1 995 952	(1 987 713)	(446 243)	328 197	5 571 805	(1 595 979)	(2 996 987)	(2 843 194)	18 048 000	25 764 001	4 900 999
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		23 582 001	(1 430 298)	(1 284 577)	(444 965)	1 995 952	(1 987 713)	(446 243)	328 197	5 571 805	(1 595 979)	(2 996 987)	(2 843 194)	18 048 000	25 764 001	4 900 999

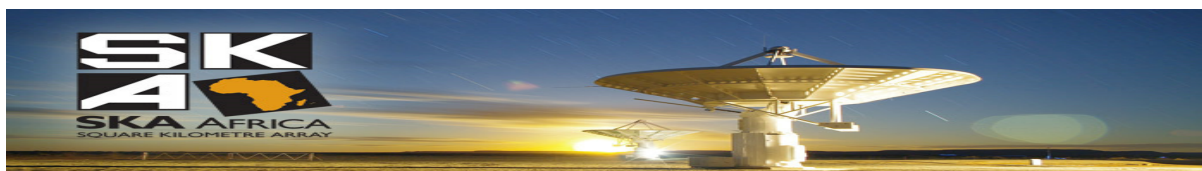
2014 – 2015 medium term revenue and expenditure forecasts

MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard															
Governance and administration	26 000 951	948 482	1 025 133	1 545 172	5 451 135	430 559	1 340 284	1 669 370	9 561 604	669 386	819 541	4 318 657	53 780 274	67 769 475	51 011 239
Executive and council	23 368 110	516 710	507 725	543 830	4 453 022	(273 030)	671 329	940 480	8 534 537	172 924	448 442	7 612 860	39 156 412	51 448 059	31 304 761
Budget and treasury office	2 632 841	431 772	517 408	1 001 342	998 113	703 589	668 955	728 890	1 027 067	496 462	371 099	1 146 324	14 623 862	16 321 416	19 706 478
Corporate services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	1 199	1 938	1 273	1 645	1 991	2 116	2 219	1 580	2 456	1 865	1 806	4 667	24 755	26 068	27 426
Community and social services	426	596	438	520	478	442	436	461	607	429	552	1 265	6 650	6 983	7 332
Sport and recreation	753	1 251	795	1 036	1 448	1 615	1 747	1 058	1 774	1 414	1 223	3 286	17 400	18 345	19 317
Public safety	20	91	40	89	65	59	36	61	75	22	31	116	705	740	777
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	86	131	111	105	99	117	96	95	127	92	91	850	2 000	2 025	2 126
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	86	131	111	105	99	117	96	95	127	92	91	850	2 000	2 025	2 126
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	2 493 850	884 307	720 581	653 157	1 105 135	1 122 637	731 068	976 509	1 242 271	1 022 694	709 719	6 358 044	18 019 972	18 372 696	19 040 722
Electricity	1 943 545	224 108	119 210	30 443	436 806	490 304	106 840	416 170	555 817	456 153	153 129	1 348 573	7 981 626	8 497 020	8 843 421
Water	272 714	310 455	273 894	311 619	328 539	314 011	319 954	225 204	240 308	246 952	273 896	220 131	4 137 677	3 870 607	4 142 502
Waste water management	108 650	142 883	137 999	176 517	136 896	148 185	138 420	140 451	193 417	125 494	132 503	57 444	2 478 859	2 503 602	2 578 673
Waste management	168 941	206 861	189 478	134 578	202 894	170 137	165 854	194 684	252 729	194 095	150 191	291 368	3 421 810	3 501 467	3 476 126
Total Revenue - Standard	28 496 086	1 834 858	1 747 098	2 200 079	6 558 360	1 555 429	2 073 667	2 647 554	10 806 458	1 694 037	1 531 157	10 682 218	71 827 001	86 170 264	70 081 513
Expenditure - Standard															
Governance and administration	3 397 807	1 015 475	1 192 830	1 129 666	3 369 399	2 210 748	917 396	912 000	3 007 040	1 846 938	1 973 961	11 244 852	32 218 112	36 396 119	38 667 146
Executive and council	2 928 317	329 932	150 673	327 196	2 545 209	1 475 786	331 175	300 618	2 188 709	1 216 191	1 016 773	7 967 170	21 697 749	25 665 499	25 988 692
Budget and treasury office	343 143	417 724	866 919	635 034	658 586	568 889	429 413	457 549	588 595	457 086	671 335	1 277 844	8 432 117	8 498 566	10 303 752
Corporate services	126 347	267 819	175 238	167 436	165 604	166 073	156 808	153 833	229 736	173 661	285 853	279 838	2 088 246	2 232 054	2 374 702
Community and public safety	220 833	493 649	228 301	162 306	466 033	170 330	435 019	249 429	333 069	347 953	767 103	(1 649 164)	2 224 861	2 305 061	2 465 491
Community and social services	187 828	222 924	190 247	107 165	198 520	91 021	158 341	95 095	125 131	88 535	313 747	260 790	1 369 344	1 462 061	1 558 841
Sport and recreation	29 740	149 415	31 424	40 940	157 218	63 813	169 001	141 796	92 579	155 863	248 330	207 009	687 128	688 560	739 438
Public safety	3 265	114 426	6 402	14 040	110 295	9 428	105 802	9 719	111 913	103 555	205 026	217 263	111 134	91 269	98 484
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	6 884	228	161	-	6 068	1 875	2 819	3 446	-	-	35 774	57 255	63 171	68 728
Economic and environmental services	128 869	295 440	165 018	156 019	147 111	175 030	142 793	142 425	189 544	137 350	236 417	1 054 880	2 970 896	3 510 194	3 909 762
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	128 869	295 440	165 018	156 019	147 111	175 030	142 793	142 425	189 544	137 350	236 417	1 054 880	2 970 896	3 510 194	3 909 762
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	1 166 576	1 460 592	1 445 526	1 197 053	979 865	987 034	1 024 702	1 015 503	1 705 000	957 775	1 550 663	2 874 843	16 365 132	18 194 890	20 138 114
Electricity	842 727	615 094	1 031 522	760 001	567 809	595 804	618 518	607 759	638 823	645 609	788 184	928 734	9 310 584	10 328 250	11 371 948
Water	48 687	187 516	77 209	116 034	64 424	60 329	90 194	63 484	124 121	58 339	177 210	98 849	1 166 396	1 275 158	1 584 025
Waste water management	122 970	361 715	156 188	199 783	154 939	167 717	156 665	158 963	218 910	142 035	249 968	715 729	2 805 582	3 307 712	3 695 659
Waste management	152 192	296 267	180 607	121 235	192 893	163 184	159 325	185 297	723 146	111 792	335 301	461 531	3 082 570	3 283 770	3 486 482
Total Expenditure - Standard	4 914 085	3 265 156	3 031 675	2 645 044	4 962 408	3 543 142	2 519 910	2 319 357	5 234 653	3 290 016	4 528 144	13 525 411	53 779 001	60 406 264	65 180 513
Surplus/(Deficit) before assoc.	23 582 001	(1 430 298)	(1 284 577)	(444 965)	1 595 952	(1 987 713)	(446 243)	328 197	5 571 805	(1 595 979)	(2 996 987)	(2 843 193)	18 048 000	25 764 000	4 901 000
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 582 001	(1 430 298)	(1 284 577)	(444 965)	1 595 952	(1 987 713)	(446 243)	328 197	5 571 805	(1 595 979)	(2 996 987)	(2 843 193)	18 048 000	25 764 000	4 901 000

MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Multi-year expenditure to be appropriated															
EXECUTIVE AND COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BUDGET AND TREASURY OFFICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CORPORATE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PLANNING AND DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HEALTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COMMUNITY AND SOCIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HOUSING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPORT AND RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL PROTECTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SOLID WASTE MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WASTE WATER MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ROAD TRANSPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WATER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ELECTRICITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated															
EXECUTIVE AND COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BUDGET AND TREASURY OFFICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CORPORATE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PLANNING AND DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HEALTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COMMUNITY AND SOCIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HOUSING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPORT AND RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL PROTECTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SOLID WASTE MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WASTE WATER MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ROAD TRANSPORT	2 150 000	-	-	-	300 000	-	-	300 000	3 048 000	-	-	-	2 750 000	-	2 201 000
WATER	12 000 000	-	-	-	-	-	-	-	-	-	-	-	12 000 000	20 406 000	1 000 000
ELECTRICITY	500 000	-	-	-	-	-	-	-	-	-	-	-	500 000	-	400 000
Capital single-year expenditure sub-total	15 400 000	-	-	-	300 000	-	-	300 000	3 848 000	-	-	-	19 848 000	28 364 000	8 101 000
Total Capital Expenditure	15 400 000	-	-	-	300 000	-	-	300 000	3 848 000	-	-	-	19 848 000	28 364 000	8 101 000



MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

Description		Budget Year 2014/15												Medium Term Revenue and Expenditure		
R		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard																
	Governance and administration															
	Executive and council													-	-	4 500 000
	Budget and treasury office													-	-	4 500 000
	Corporate services													-	-	-
	Community and public safety									3 848 000				3 848 000	4 958 000	-
	Community and social services									800 000				800 000	-	-
	Sport and recreation									3 048 000				3 048 000	4 958 000	-
	Public safety													-	-	-
	Housing													-	-	-
	Health													-	-	-
	Economic and environmental services	2 150 000				300 000			300 000					2 750 000	-	2 201 000
	Planning and development													-	-	-
	Road transport	2 150 000				300 000			300 000					2 750 000	-	2 201 000
	Environmental protection													-	-	-
	Trading services	13 250 000												13 250 000	23 406 000	1 400 000
	Electricity	500 000												500 000	-	400 000
	Water	12 000 000												12 000 000	20 406 000	1 000 000
	Waste water management	750 000												750 000	-	-
	Waste management													-	3 000 000	-
	Total Capital Expenditure - Standard	15 400 000	-	-	-	300 000	-	-	300 000	3 848 000	-	-	-	19 848 000	28 364 000	8 101 000
Funded by:																
	National Government	3 400	-	-	-	300	-	-	300	3 848			-	7 848	28 364	8 101
	Provincial Government	12 000												12 000	-	-
	District Municipality													-	-	-
	Other transfers and grants													-	-	-
	Transfers recognised - capital	15 400	-	-	-	300	-	-	300	3 848	-	-	-	19 848	28 364	8 101
	Public contributions & donations													-	-	-
	Borrowing													-	-	-
	Internally generated funds													-	-	-
	Total Capital Funding	15 400	-	-	-	300	-	-	300	3 848	-	-	-	19 848	28 364	8 101

MBRR SA30 - Budgeted monthly cash flow

NC074 Kareeberg Municipality - Supporting Table SA30 Consolidated budgeted monthly cash flow

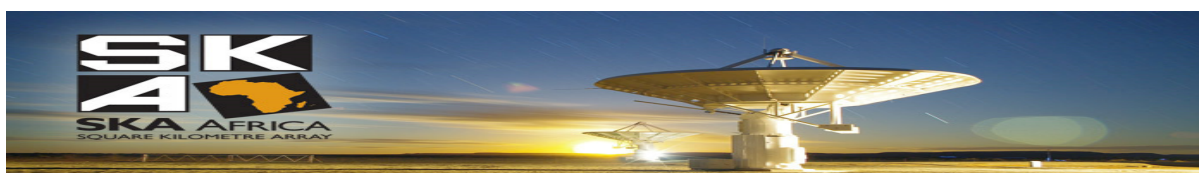
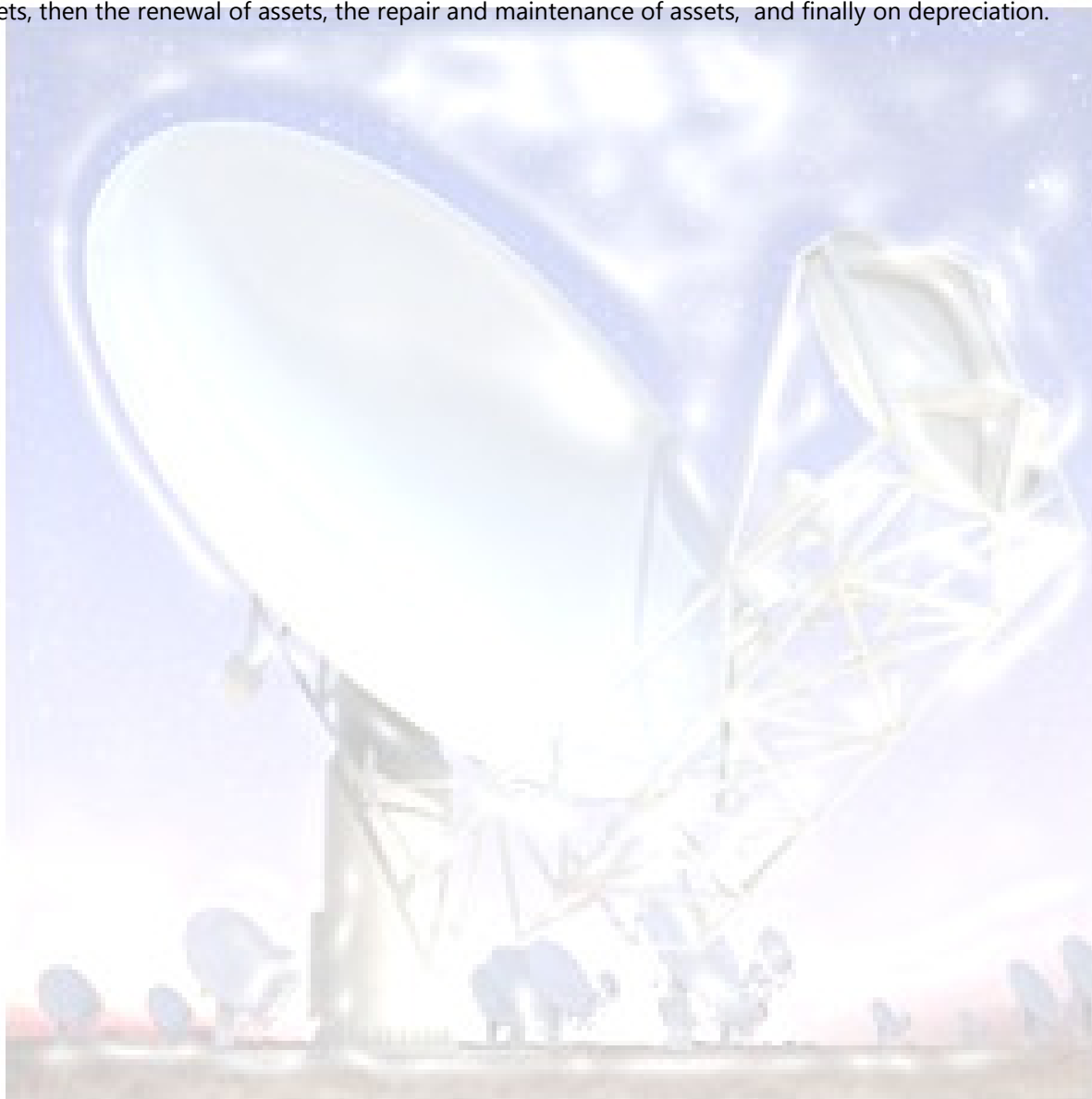
MONTHLY CASH FLOWS													Medium Term Revenue and Expenditure Framework												
Budget Year 2014/15													Budget Year 2014/15			Budget Year +1 2015/16			Budget Year +2 2016/17						
R	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17										
Cash Receipts By Source																									
Property rates	278 383	250 634	839 922	638 078	363 117	107 860	134 120	123 822	83 247	70 568	73 117	60 298	3 023 166	3 295 864	3 400 507										
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Service charges - electricity revenue	601 981	767 755	1 051 987	403 742	875 607	594 115	445 980	610 796	672 324	528 226	498 037	531 420	7 581 880	8 071 469	8 400 515										
Service charges - water revenue	270 178	221 686	294 989	482 224	357 580	296 167	640 922	213 211	245 866	309 481	363 911	234 160	3 930 375	3 676 638	3 934 916										
Service charges - sanitation revenue	216 897	76 126	168 596	369 303	-	188 454	179 080	161 302	144 328	452 183	277 694	120 953	2 354 916	2 378 422	2 449 739										
Service charges - refuse revenue	261 784	244 479	239 861	346 054	221 272	132 654	295 645	248 543	247 248	465 443	347 029	199 967	3 249 979	3 325 616	3 301 503										
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Rental of facilities and equipment	22 293	6 932	16 999	46 137	69 662	33 489	42 553	8 269	4 751	32 570	18 828	50 193	352 676	507 199	532 558										
Interest earned - external investments	56 302	84 438	82 745	77 748	84 752	79 088	137 147	82 306	76 343	131 832	85 761	188 838	1 167 300	1 361 850	1 429 943										
Interest earned - outstanding debtors	292	293	281	275	277	275	272	270	269	266	264	262	3 300	3 465	3 638										
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Fines	6	216	1 403	608	972	1 066	16	2 143	3 018	346	1 098	1 338	12 230	12 842	13 484										
Licences and permits	678	751	959	344	959	688	489	886	615	552	417	82	7 420	7 791	8 181										
Agency services	6 245	2 979	4 554	5 967	4 503	3 491	7 066	48 074	5 014	2 021	4 254	2 832	97 000	101 850	106 943										
Transfers recognised - operational	9 054 500	-	-	-	5 420 500	-	-	-	5 032 000	-	-	982 000	20 489 000	22 366 000	23 674 000										
Other revenue	2 563	2 530	91 481	1 228	43 219	40 914	72 061	54 336	138 559	7 317	160 657	6 625 693	7 240 558	10 360 206	12 305 458										
Cash Receipts by Source	10 772 102	1 658 819	2 793 777	2 371 712	7 442 420	1 478 261	1 955 351	1 553 958	6 653 492	2 000 805	1 831 067	8 998 035	49 509 799	55 469 211	59 561 385										
Other Cash Flows by Source																									
Transfer receipts - capital	15 400 000	-	-	-	300 000	-	-	300 000	3 848 000	-	-	-	19 848 000	28 364 000	8 101 000										
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Increase (decrease) in consumer deposits	2 559	2 791	2 950	1 365	2 729	2 047	1 365	2 729	3 412	1 365	2 729	2 959	29 000	29 000	29 000										
Decrease (Increase) in non-current debtors	732	731	765	747	750	752	756	757	759	762	765	769	9 045	9 045	9 045										
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Total Cash Receipts by Source	26 175 393	1 662 341	2 797 492	2 373 824	7 745 899	1 481 060	1 957 472	1 857 444	10 505 663	2 002 932	1 834 561	9 001 763	69 395 844	83 871 256	67 700 430										
Cash Payments by Type																									
Employee related costs	958 449	1 067 640	1 281 432	1 263 057	1 078 206	1 407 407	1 270 576	1 281 693	1 353 381	988 811	1 222 266	2 205 487	15 378 405	16 656 223	17 745 211										
Remuneration of councillors	157 346	162 042	159 118	162 466	158 002	157 328	165 024	161 350	228 479	167 088	170 138	170 601	2 018 982	2 127 580	2 242 373										
Finance charges	-	-	-	-	-	-	-	-	-	-	-	531 013	531 013	658 587	1 768 990										
Bulk purchases - Electricity	745 023	1 110 597	771 286	603 873	560 255	564 704	475 765	669 866	552 591	537 561	574 872	1 377 452	8 543 845	9 529 380	10 515 049										
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Other materials	44 829	3 253	21 329	37 178	47 633	23 908	66 006	50 477	45 691	32 292	25 405	33 199	431 200	452 911	671 933										
Contracted services	31 843	4 085	26 780	46 680	59 806	54 462	82 875	63 377	57 368	40 544	31 897	41 683	541 400	573 280	610 760										
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Transfers and grants - other	2 767 437	-	-	-	2 767 437	-	-	-	2 767 437	-	-	-	8 302 311	12 793 911	12 152 894										
Other expenditure	335 780	213 503	165 231	482 443	239 365	199 913	137 271	116 376	177 950	84 142	122 333	9 746 884	12 021 191	11 418 301	12 406 463										
Cash Payments by Type	5 040 707	2 561 120	2 425 176	2 595 697	4 910 704	2 407 722	2 197 517	2 343 139	5 182 897	1 850 438	2 146 911	14 106 319	47 768 347	54 210 173	58 113 674										
Other Cash Flows/Payments by Type																									
Capital assets	14 400 000	-	-	-	300 000	-	-	300 000	4 848 000	-	-	-	19 848 000	28 364 000	8 101 000										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Total Cash Payments by Type	19 440 707	2 561 120	2 425 176	2 595 697	5 210 704	2 407 722	2 197 517	2 643 139	10 030 897	1 850 438	2 146 911	14 106 319	67 616 347	82 574 173	66 214 674										
NET INCREASE/(DECREASE) IN CASH HELD																									
	6 734 686	(898 779)	372 316	(221 873)	2 535 195	(926 662)	(240 045)	(785 695)	474 766	152 494	(312 350)	(5 104 556)	1 779 497	1 297 083	1 485 756										
Cash/cash equivalents at the month/year begin:	21 089 392	27 824 078	26 925 299	27 297 615	27 075 742	29 610 937	28 694 275	28 444 230	27 658 535	28 133 301	28 285 795	27 973 445	21 089 392	22 868 889	24 165 972										
Cash/cash equivalents at the month/year end:	27 824 078	26 925 299	27 297 615	27 075 742	29 610 937	28 694 275	28 444 230	27 658 535	28 133 301	28 285 795	27 973 445	22 868 889	22 868 889	24 165 972	25 651 728										

2.10 Contracts having future budgetary implications

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years).

2.11 Capital expenditure details

The following four tables present details of the municipality's capital expenditure programme, firstly on new assets, then the renewal of assets, the repair and maintenance of assets, and finally on depreciation.

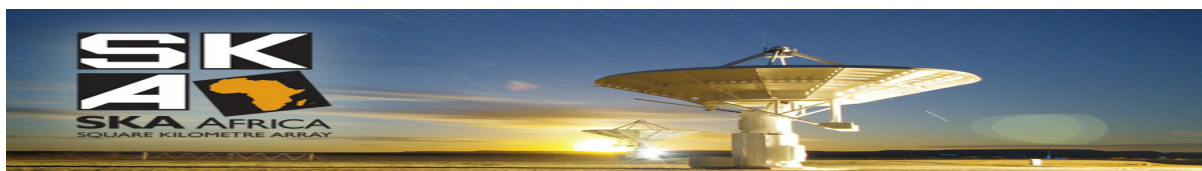


2014 – 2015 medium term revenue and expenditure forecasts

MBRR SA 34a - Capital expenditure on new assets by asset class

NC074 Kareeberg Municipality - Supporting Table SA34a Capital expenditure on new assets by asset class

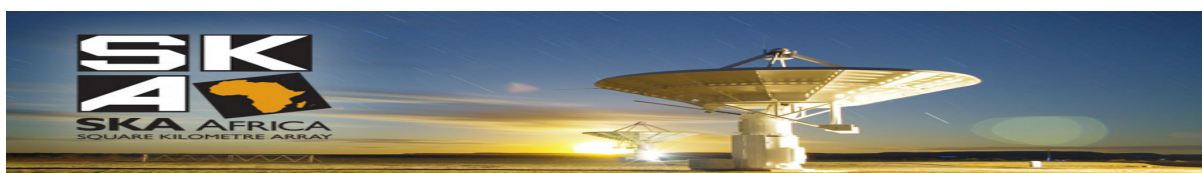
R		Capital expenditure on new assets by Asset Class/Sub-class			Current Year 2013/14			2014/15 Medium Term Revenue &		
Description		2010/11	2011/12	2012/13	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Audited Outcome		Audited Outcome	Audited Outcome	Audited Outcome						
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	1 429 538	-	-	-	13 250 000	20 406 000	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	1 117 900	-	-	-	500 000	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	1 117 900	-	-	-	500 000	-	-
Infrastructure - Water		-	-	311 638	-	-	-	12 000 000	20 406 000	-
Dams & Reservoirs		-	-	311 638	-	-	-	12 000 000	20 406 000	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	750 000	-	-
Reticulation		-	-	-	-	-	-	750 000	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		27 100	26 450	130 991	-	-	-	-	-	-
Parks & gardens		27 100	26 450	45 150	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	85 841	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-



2014 – 2015 medium term revenue and expenditure forecasts

MBRR SA 34a - Capital expenditure on new assets by asset class

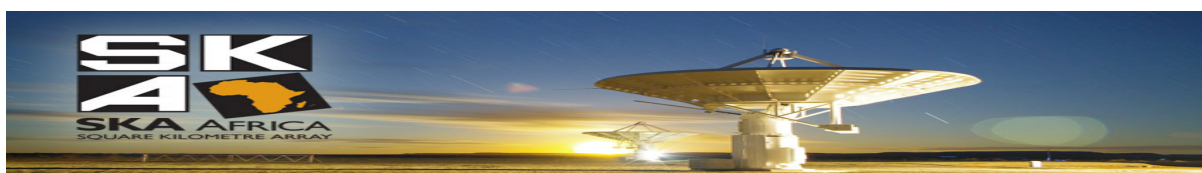
Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Other assets	-	340 572	194 075	-	-	-	-	-	-
General vehicles			176 690						
Specialised vehicles									
Plant & equipment		394	3 552						
Computers - hardware/equipment		56 303				-			
Furniture and other office equipment		48 967	13 833						
Abattoirs									
Markets									
Civic Land and Buildings		234 908							
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class									
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class									
Intangibles	193 061	5 039	-	-	-	-	-	-	-
Computers - software & programming	193 061	5 039							
Other (list sub-class)									
Total Capital Expenditure on new assets	220 161	372 061	1 754 604	-	-	-	13 250 000	20 406 000	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									



2014 – 2015 medium term revenue and expenditure forecasts

MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

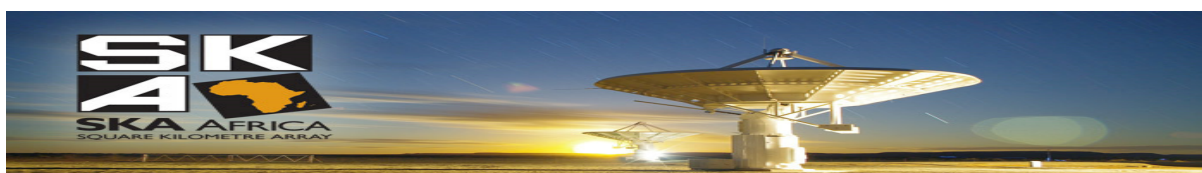
R	Description	Current Year 2013/14					2014/15 Medium Term Revenue & Expenditure			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		12 017 317	9 879 500	12 744 987	4 189 000	4 189 000	4 189 000	2 750 000	3 000 000	8 101 000
Infrastructure - Road transport		4 316 907	7 611 964	12 744 987	4 189 000	4 189 000	4 189 000	2 750 000	-	2 201 000
Roads, Pavements & Bridges		4 316 907	7 346 288	12 744 987	4 189 000	4 189 000	4 189 000	2 750 000		2 201 000
Storm water			265 676							
Infrastructure - Electricity		2 939 053	-	-	-	-	-	-	-	400 000
Generation										
Transmission & Reticulation										400 000
Street Lighting		2 939 053								
Infrastructure - Water		2 036 999	-	-	-	-	-	-	-	1 000 000
Dams & Reservoirs										
Water purification										
Reticulation		2 036 999								1 000 000
Infrastructure - Sanitation		1 346 926	2 267 536	-	-	-	-	-	-	-
Reticulation										
Sewerage purification		1 346 926	2 267 536							
Infrastructure - Other		1 377 431	-	-	-	-	-	-	3 000 000	4 500 000
Waste Management		1 377 431					-		3 000 000	
Transportation										4 500 000
Gas										
Other										
Community		54 072	-	-	4 900 000	4 900 000	4 900 000	3 848 000	4 958 000	-
Parks & gardens										
Sportsfields & stadia					4 500 000	4 500 000	4 500 000	3 048 000	4 958 000	
Swimming pools										
Community halls										
Libraries	54 072									
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries					400 000	400 000	400 000	800 000		
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		341 930	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment	198 281									
Furniture and other office equipment	143 649									
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on new assets		12 413 318	9 879 500	12 744 987	9 089 000	9 089 000	9 089 000	6 598 000	7 958 000	8 101 000
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		98,3%	96,4%	87,9%	100,0%	100,0%	100,0%	33,2%	28,1%	100,0%
Renewal of Existing Assets as % of deprecn"		449,3%	338,3%	497,4%	467,6%	467,6%	467,6%	179,7%	212,8%	180,5%



2014 – 2015 medium term revenue and expenditure forecasts

MBRR SA34c - Repairs and maintenance expenditure by asset class

R	Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
	Infrastructure	449 212	332 882	321 657	368 000	368 000	368 000	368 000	389 650	613 054
	Infrastructure - Road transport	73 426	32 553	59 470	60 000	60 000	60 000	60 000	63 000	66 152
	Roads, Pavements & Bridges	73 426	32 553	59 470	60 000	60 000	60 000	60 000	63 000	66 152
	Storm water									
	Infrastructure - Electricity	160 666	111 056	109 918	105 000	105 000	105 000	105 000	113 350	126 566
	Generation	-	-	-	3 000	3 000	3 000	3 000	3 150	3 308
	Transmission & Reticulation	160 666	111 056	109 918	102 000	102 000	102 000	102 000	110 200	123 258
	Street Lighting									
	Infrastructure - Water	55 924	110 651	51 353	90 000	90 000	90 000	90 000	94 650	295 753
	Dams & Reservoirs	55 924	110 651	51 353	90 000	90 000	90 000	90 000	94 650	295 753
	Water purification									
	Reticulation									
	Infrastructure - Sanitation	125 298	73 562	94 506	105 000	105 000	105 000	105 000	110 250	115 763
	Reticulation	125 298	73 562	94 506	105 000	105 000	105 000	105 000	110 250	115 763
	Sewerage purification									
	Infrastructure - Other	33 899	5 059	6 409	8 000	8 000	8 000	8 000	8 400	8 820
	Waste Management									
	Transportation	33 899	5 059	6 409	8 000	8 000	8 000	8 000	8 400	8 820
	Gas									
	Other									
	Community	21 909	29 168	31 967	74 400	74 400	74 400	74 400	78 121	82 029
	Parks & gardens	2 977	7 116	9 885	18 600	18 600	18 600	18 600	19 530	20 506
	Sportsfields & stadia									
	Swimming pools	7 953	11 470	6 717	14 000	14 000	14 000	14 000	14 700	15 435
	Community halls									
	Libraries	3 116	1 874	2 131	13 000	13 000	13 000	13 000	13 650	14 333
	Recreational facilities	2 464	4 494	1 188	10 500	10 500	10 500	10 500	11 025	11 577
	Fire, safety & emergency	120	79	1 661	3 000	3 000	3 000	3 000	3 150	3 308
	Security and policing	1 571	201	6 614	3 300	3 300	3 300	3 300	3 465	3 639
	Buses									
	Clinics	310	386	937	3 000	3 000	3 000	3 000	3 150	3 308
	Museums & Art Galleries	981	-	374	4 000	4 000	4 000	4 000	4 200	4 410
	Cemeteries	2 417	3 549	2 460	5 000	5 000	5 000	5 000	5 251	5 513
	Social rental housing									
	Other									
	Heritage assets	-	-	-	-	-	-	-	-	-
	Buildings									
	Other									
	Investment properties	-	-	-	-	-	-	-	-	-
	Housing development									
	Other									



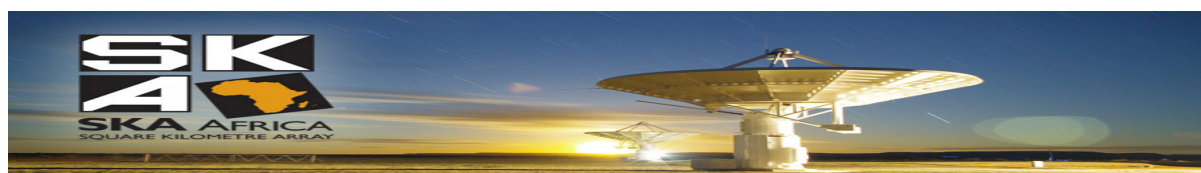
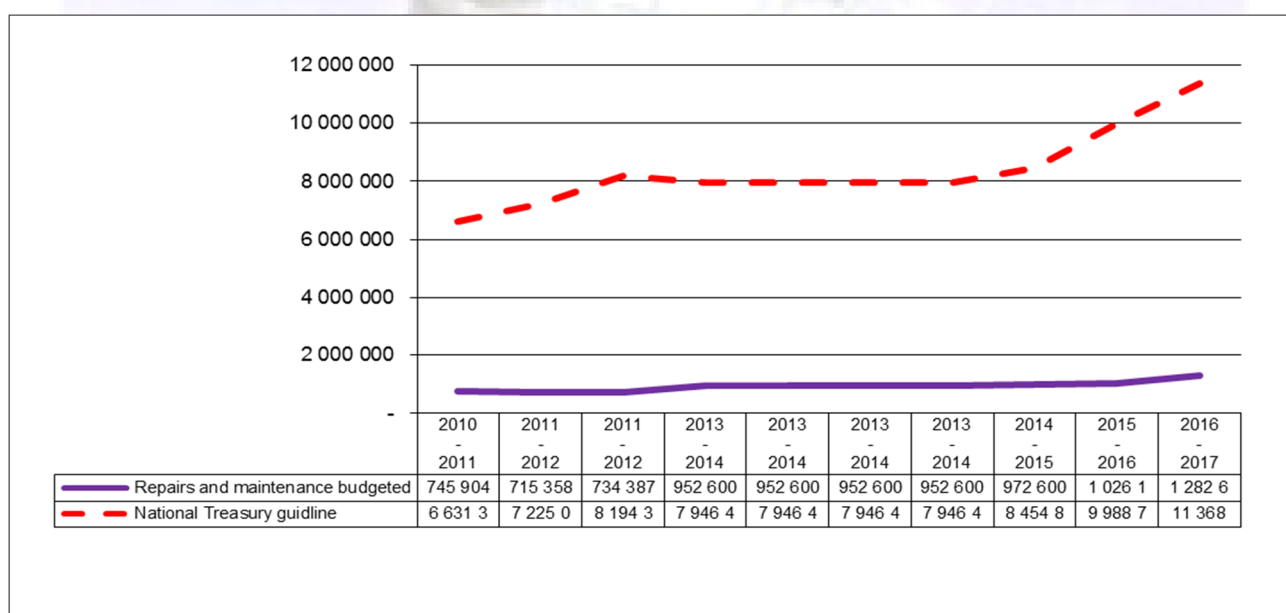
2014 – 2015 medium term revenue and expenditure forecasts

MBRR SA34c - Repairs and maintenance expenditure by asset class

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Other assets	274 782	353 309	380 763	510 200	510 200	510 200	530 200	558 420	587 610
General vehicles	79 702	88 151	73 096	95 000	95 000	95 000	95 000	99 750	104 738
Specialised vehicles	16 398	63 216	51 450	193 800	193 800	193 800	193 800	203 490	213 666
Plant & equipment	15 509	22 048	52 370	8 700	8 700	8 700	8 700	9 135	9 592
Computers - hardware/equipment	97 946	140 024	144 173	110 000	110 000	110 000	130 000	138 210	146 386
Furniture and other office equipment	10 743	4 057	29 147	47 700	47 700	47 700	47 700	50 085	52 589
Abattoirs									
Markets									
Civic Land and Buildings	54 484	35 814	30 528	55 000	55 000	55 000	55 000	57 750	60 639
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class									
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class									
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other (list sub-class)									
Total Repairs and Maintenance Expenditure	745 904	715 358	734 387	952 600	952 600	952 600	972 600	1 026 191	1 282 693

Specialised vehicles	16 398	63 216	51 450	193 800	193 800	193 800	193 800	203 490	213 666
Refuse	16 398	63 216	51 450	193 800	193 800	193 800	193 800	203 490	213 666
Fire									
Conservancy									
Ambulances									

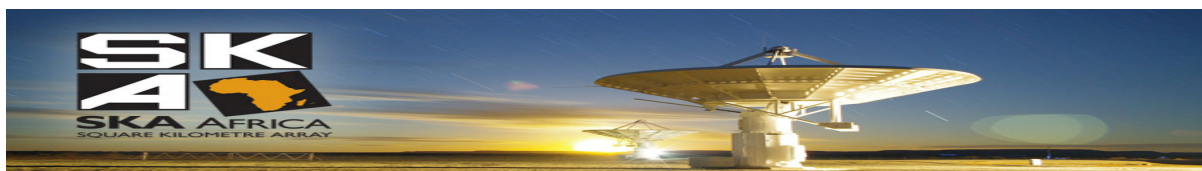
R&M as a % of PPE	0,9%	0,8%	0,7%	1,0%	1,0%	1,0%	0,0%	0,0%	0,0%
R&M as % Operating Expenditure	1,8%	1,7%	1,6%	2,1%	2,1%	2,1%	1,8%	1,7%	2,0%



2014 – 2015 medium term revenue and expenditure forecasts

MBRR SA34d - Depreciation by asset class

R	Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Depreciation by Asset Class/Sub-class										
Infrastructure		1 700 839	1 857 890	1 586 818	1 049 714	1 049 714	1 049 714	2 277 157	2 845 619	3 473 543
	Infrastructure - Road transport	554 891	711 942	562 641	252 699	252 699	252 699	1 480 142	1 671 121	1 874 806
	Roads, Pavements & Bridges	547 770	704 821	555 520	245 571	245 571	245 571	1 473 014	1 663 993	1 867 678
	Storm water	7 121	7 121	7 121	7 128	7 128	7 128	7 128	7 128	7 128
	Infrastructure - Electricity	43 641	43 641	38 641	119 646	119 646	119 646	119 646	191 114	191 114
	Generation									
	Transmission & Reticulation	43 641	43 641	38 641	119 646	119 646	119 646	119 646	191 114	191 114
	Street Lighting									
	Infrastructure - Water	489 805	489 805	429 935	307 133	307 133	307 133	307 133	507 133	607 133
	Dams & Reservoirs									
	Water purification									
	Reticulation	489 805	489 805	429 935	307 133	307 133	307 133	307 133	507 133	607 133
	Infrastructure - Sanitation	576 611	576 611	519 710	293 503	293 503	293 503	293 503	399 518	593 503
	Reticulation									
	Sewerage purification	576 611	576 611	519 710	293 503	293 503	293 503	293 503	399 518	593 503
	Infrastructure - Other	35 892	35 892	35 892	76 733	76 733	76 733	76 733	76 733	206 987
	Waste Management	35 892	35 892	35 892	76 733	76 733	76 733	76 733	76 733	176 733
	Transportation									30 254
	Gas									
	Other									
Community		102 396	102 396	102 396	102 677	102 677	102 677	602 677	102 677	102 677
	Parks & gardens	1 369	1 369	1 369	1 373	1 373	1 373	1 373	1 373	1 373
	Sportsfields & stadia									
	Swimming pools									
	Community halls									
	Libraries	27 813	27 813	27 813	27 889	27 889	27 889	27 889	27 889	27 889
	Recreational facilities	42 581	42 581	42 581	42 698	42 698	42 698	542 698	42 698	42 698
	Fire, safety & emergency									
	Security and policing									
	Buses									
	Clinics	15 033	15 033	15 033	15 075	15 075	15 075	15 075	15 075	15 075
	Museums & Art Galleries	15 000	15 000	15 000	15 041	15 041	15 041	15 041	15 041	15 041
	Cemeteries	600	600	600	602	602	602	602	602	602
	Social rental housing									
	Other									
Heritage assets		-	-	-	-	-	-	-	-	-
	Buildings									
	Other									
Investment properties		-	-	-	12	12	12	12	12	12
	Housing development									
	Other				12	12	12	12	12	12



2014 – 2015 medium term revenue and expenditure forecasts

MBRR SA34d - Depreciation by asset class

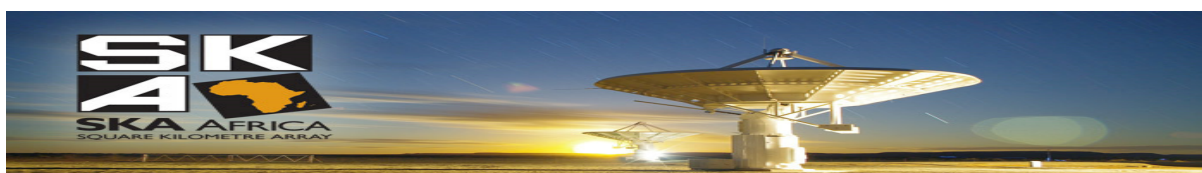
R	Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	Other assets	917 055	917 055	830 085	721 402	721 402	721 402	721 402	721 402	831 402
	General vehicles	392 777	392 777	338 146	255 353	255 353	255 353	255 353	255 353	355 353
	Specialised vehicles	43 847	43 847	41 847	43 135	43 135	43 135	43 135	43 135	43 135
	Plant & equipment	156 958	156 958	153 362	114 049	114 049	114 049	114 049	114 049	124 049
	Computers - hardware/equipment	58 366	58 366	56 135	83 139	83 139	83 139	83 139	83 139	83 139
	Furniture and other office equipment	145 887	145 887	124 923	114 166	114 166	114 166	114 166	114 166	114 166
	Abattoirs									
	Markets									
	Civic Land and Buildings	119 220	119 220	115 672	111 559	111 559	111 559	111 559	111 559	111 559
	Other Buildings									
	Other Land									
	Surplus Assets - (Investment or Inventory)									
	Other									
	Agricultural assets	-	-	-	-	-	-	-	-	-
	List sub-class									
	Biological assets	-	-	-	-	-	-	-	-	-
	List sub-class									
	Intangibles	42 770	42 770	42 770	57 552	57 552	57 552	57 552	57 552	67 552
	Computers - software & programming	42 770	42 770	42 770	57 552	57 552	57 552	57 552	57 552	67 552
	Other (list sub-class)									
	Total Depreciation	2 763 060	2 920 111	2 562 069	1 943 709	1 943 709	1 943 709	3 671 152	3 739 614	4 487 538
	Specialised vehicles	43 847	43 847	41 847	43 135	43 135	43 135	43 135	43 135	43 135
	Refuse	40 579	40 579	38 579	40 691	40 691	40 691	40 691	40 691	40 691
	Fire	3 268	3 268	3 268	2 444	2 444	2 444	2 444	2 444	2 444
	Conservancy									
	Ambulances									



2014 – 2015 medium term revenue and expenditure forecasts

MBRR SA35 - Future financial implications of the capital budget

Vote Description	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
Capital expenditure							
EXECUTIVE AND COUNCIL	-	-	-				
BUDGET AND TREASURY OFFICE	-	-	4 500 000				
CORPORATE SERVICES	-	-	-				
PLANNING AND DEVELOPMENT	-	-	-				
HEALTH	-	-	-				
COMMUNITY AND SOCIAL SERVICES	800 000	-	-				
HOUSING	-	-	-				
PUBLIC SAFETY	-	-	-				
SPORT AND RECREATION	3 048 000	4 958 000	-				
ENVIRONMENTAL PROTECTION	-	-	-				
SOLID WASTE MANAGEMENT	-	3 000 000	-				
WASTE WATER MANAGEMENT	750 000	-	-				
ROAD TRANSPORT	2 750 000	-	2 201 000				
WATER	12 000 000	20 406 000	1 000 000				
ELECTRICITY	500 000	-	400 000				
Total Capital Expenditure	19 848 000	28 364 000	8 101 000	-	-	-	-
Future operational costs by vote							
EXECUTIVE AND COUNCIL	-	-	-				
BUDGET AND TREASURY OFFICE	193 000	204 360	215 845				
CORPORATE SERVICES	47 700	50 085	52 589				
PLANNING AND DEVELOPMENT	-	-	-				
HEALTH	3 000	3 150	3 308				
COMMUNITY AND SOCIAL SERVICES	22 000	23 101	24 256				
HOUSING	-	-	-				
PUBLIC SAFETY	6 300	6 615	6 947				
SPORT AND RECREATION	43 100	45 255	47 518				
ENVIRONMENTAL PROTECTION	-	-	-				
SOLID WASTE MANAGEMENT	8 700	9 135	9 592				
WASTE WATER MANAGEMENT	298 800	313 740	329 429				
ROAD TRANSPORT	155 000	162 750	170 890				
WATER	90 000	94 650	295 753				
ELECTRICITY	105 000	113 350	126 566				
Total future operational costs	972 600	1 026 191	1 282 693	-	-	-	-
Future revenue by source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse revenue							
Service charges - other							
Rental of facilities and equipment							
Total future revenue	-	-	-	-	-	-	-
Net Financial Implications	20 820 600	29 390 191	9 383 693	-	-	-	-



2014 – 2015 medium term revenue and expenditure forecasts

MBRR SA36 - Detailed capital budget per municipal vote

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code 2.	Individuals	Asset Class 3	Asset Sub-Class3	ordinates	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
									Audited Outcome 2012/13	Current Year 2013/14	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
Parent municipality: List all capital projects grouped by Municipal Vote															
					Examples	Examples									
Waste Water Management	Waterborne sewerage phase 1 - Vosburg	5416	A		Infrastructure - San	Reticulation					750 000			3	New
Road Transport	Upgrade of streets-Bonteheuvel	4615	A		Infrastructure - Road	Pavements & Bridges			12 744 987	4 189 000	1 750 000		2 201 000	2	Renewal
	Upgrade of streets -Vanwyksvlei	4616	A								1 000 000			4	Renewal
Electricity	Upgrade of network town		A			Transmission & Reticulation								1	Renewal
Electricity	Change to pre-paid meters		A											1	Renewal
Electricity	Upgrade of electricity network	6422	A			Reticulation							400 000	1	Renewal
	High mast lighting - De Bult	6422	A			Street Lighting		1 029 680						1	New
	High mast lighting - Vosburg	6414	A								250 000			3	New
	High mast lighting - Schietfontein	6415	A			Street Lighting					250 000			3	New
	High mast lighting - Vanwyksvlei 5	6422	A											4	New
Water	Water supply to Vanwyksvlei	6612	A			Reticulation		311 638			12 000 000	20 406 000		4	New
	Upgrade of water network	6613	A										1 000 000	1	Renewal
Solid Waste Management	Fencing of landfill site - Vanwyksvlei	5314	A			Waste Management								4	Renewal
Solid Waste Management	Landfill site office container - Vosburg	5313	A			Waste Management								3	
Solid Waste Management	Fencing of landfill site - Vosburg	5314	A			Waste Management								3	
Solid Waste Management	Upgrade refuse sites	5315	A			Waste Management						3 000 000		1	Renewal
Budget and Treasury	Surface of runway	5212	A										4 500 000	1	New
Sport and Recreation	Upgrade of sports field	3812	A		Community	Sportsfields & stadia				4 500 000	3 048 000	4 958 000		1	Renewal
Community and Social Services	Lay out of cemetery-Vanwyksvlei	212	A			Cemeteries				200 000	400 000			4	Renewal
	Lay out of cemetery-Vosburg	213	A							200 000	400 000			3	Renewal
	Extension of library - Vanwyksvlei	1614	D			Libraries		59 783						4	Renewal
	Purchase of LDV	1615	D			General vehicles		165 287						1	New
	Purchase of equipment	1616	D			Furniture and other office equipment		37 461						1	New
Electricity	Purchase of equipment	6011	A			Plant & equipment		89 905						1	New
Road Transport	Equipment	3614	A			Plant & equipment		1 847						1	New
Budget and Treasury	Purchase of equipment	4411	A			Furniture and other office equipment		13 856						1	New
Community and Social Services	Revaluation of game	3411	D			Other		45 150						1	
Total Capital expenditure									14 499 594	9 089 000	19 848 000	28 364 000	8 101 000	3	

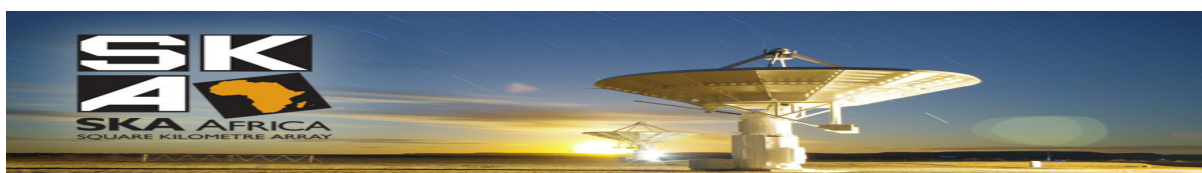
MBRR SA37 - Projects delayed from previous financial year

The municipality has no projects that will be delayed from the previous year.

2.12 Annual budgets and SDBIP's - internal departments

Table 16 Executive and Council - operating revenue by source, expenditure by type and total capital expenditure

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Interest earned - external investments	1 115 642	928 766	1 212 532	1 297 000	1 297 000	1 297 000	1 297 000	1 361 850	1 429 943
Interest earned - outstanding debtors	4 009	7 756	3 323	3 300	3 300	3 300	3 300	3 465	3 638
Fines	18 180	22 280	10 180	12 000	12 000	12 000	12 000	12 600	13 230
Transfers recognised - operational	19 117 150	16 235 296	13 308 120	13 124 741	13 124 741	13 124 741	15 001 311	18 528 911	18 384 894
Other revenue	1 912	2 357	1 542	1 466	1 466	1 466	2 994 801	3 177 233	3 372 056
Total Revenue (excluding capital transfers and contributions)	20 256 893	17 196 455	14 535 698	14 438 507	14 438 507	14 438 507	19 308 412	23 084 059	23 203 761
Expenditure By Type									
Employee related costs	1 200 004	1 215 103	1 381 414	1 989 717	1 989 717	1 989 717	1 847 074	1 987 900	2 138 331
Remuneration of councillors	1 516 565	1 604 252	1 692 489	1 880 786	1 880 786	1 880 786	2 018 982	2 127 580	2 242 373
Debt impairment	167 488	-	491 255	225 000	225 000	225 000	2 339 502	2 456 477	2 579 301
Transfers and grants	6 888 136	7 436 334	7 408 903	7 535 741	7 535 741	7 535 741	8 302 311	12 793 911	12 152 894
Other expenditure	9 068 558	9 249 840	6 924 322	5 634 662	5 634 662	5 634 662	7 189 880	6 299 631	6 875 793
Total Expenditure	18 840 751	19 505 529	17 898 382	17 265 906	17 265 906	17 265 906	21 697 749	25 665 499	25 988 692
Surplus/(Deficit)	1 416 141	(2 309 074)	(3 362 684)	(2 827 399)	(2 827 399)	(2 827 399)	(2 389 337)	(2 581 440)	(2 784 931)
Transfers recognised - capital	8 770 143	10 088 203	14 820 713	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000
Surplus/(Deficit) after capital transfers & contributions	10 186 284	7 779 129	11 458 028	6 261 601	6 261 601	6 261 601	17 458 663	25 782 560	5 316 069
Capital expenditure	8 770 143	10 088 203	14 820 713	9 089 000	9 089 000	9 089 000	19 848 000	28 364 000	8 101 000



2014 – 2015 medium term revenue and expenditure forecasts

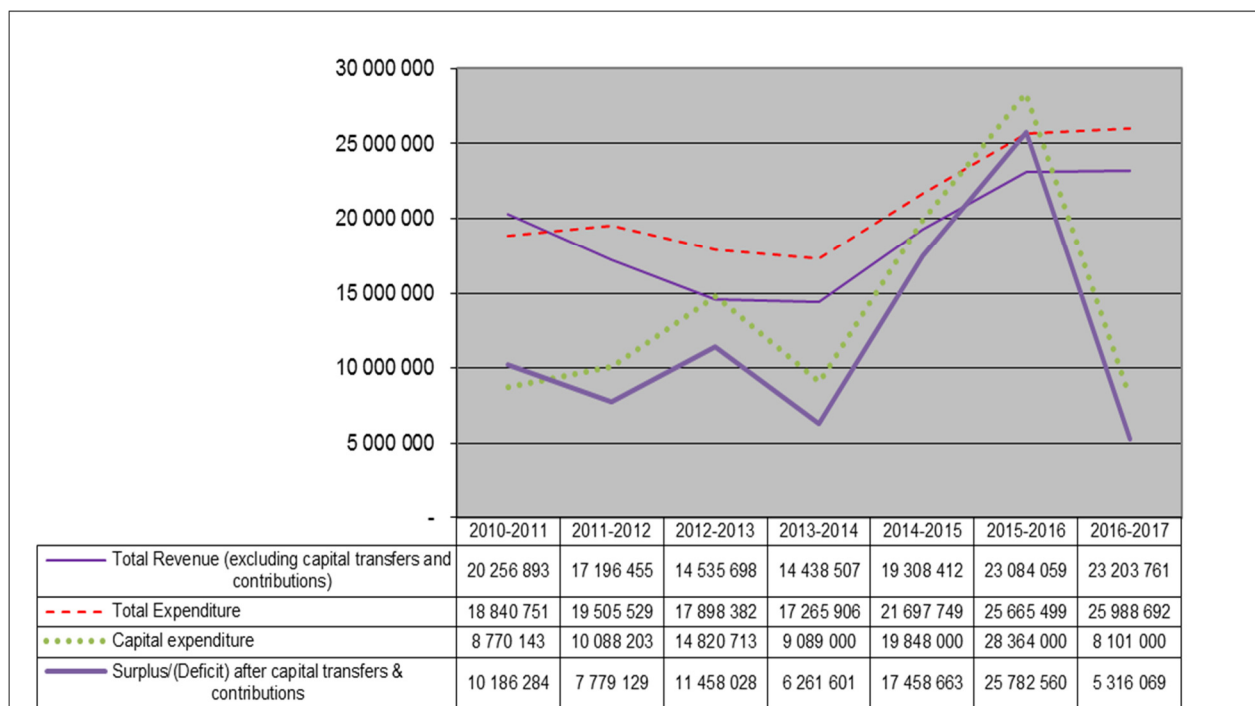
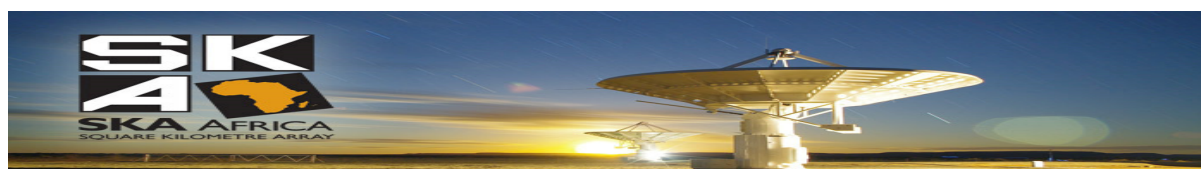


Table 17 Budget and treasury - operating revenue by source, expenditure by type and total capital expenditure

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Property rates	3 908 466	3 878 347	4 318 456	5 005 060	5 005 060	5 005 060	4 141 323	4 514 882	4 658 229
Property rates - penalties & collection charges	248 377	199 288	179 936	190 000	190 000	190 000	190 000	199 500	209 475
Rental of facilities and equipment	425 381	494 503	470 124	396 474	396 474	396 474	469 418	492 889	517 532
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Licences and permits	14 737	11 202	6 426	7 420	7 420	7 420	7 420	7 791	8 181
Agency services	105 017	119 540	127 432	97 000	97 000	97 000	97 000	101 850	106 943
Transfers recognised - operational	726 279	1 557 958	2 891 389	3 624 551	3 624 551	3 624 551	5 487 689	3 837 089	5 289 106
Other revenue	2 050 888	1 858 536	2 338 457	1 103 145	1 103 145	1 103 145	4 231 012	7 167 415	8 917 012
Total Revenue (excluding capital transfers and contributions)	7 479 145	8 119 374	10 332 220	10 423 650	10 423 650	10 423 650	14 623 862	16 321 416	19 706 478
Expenditure By Type									
Employee related costs	2 647 803	2 890 394	3 394 856	3 773 913	3 773 913	3 773 913	4 376 838	4 851 107	5 140 262
Depreciation & asset impairment	926 184	188 031	853 938	647 903	647 903	647 903	1 890 384	1 246 538	1 495 846
Other materials	177 069	162 021	125 270	63 000	63 000	63 000	63 000	66 150	69 459
Contracted services	9 261	18 876	55 840	110 000	110 000	110 000	130 000	138 210	146 386
Other expenditure	1 582 584	703 412	1 607 045	2 141 183	2 141 183	2 141 183	1 440 882	1 537 974	1 682 809
Loss on disposal of PPE	15 944	5 700	33 933	-	-	-	-	-	-
Total Expenditure	6 093 050	4 795 189	7 449 002	7 267 012	7 267 012	7 267 012	8 432 117	8 498 566	10 303 752
Surplus/(Deficit)	1 386 095	3 324 185	2 883 218	3 156 638	3 156 638	3 156 638	6 191 745	7 822 850	9 402 726
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1 386 095	3 324 185	2 883 218	3 156 638	3 156 638	3 156 638	6 191 745	7 822 850	9 402 726
Capital expenditure	-	-	-	-	-	-	-	-	-



2014 – 2015 medium term revenue and expenditure forecasts

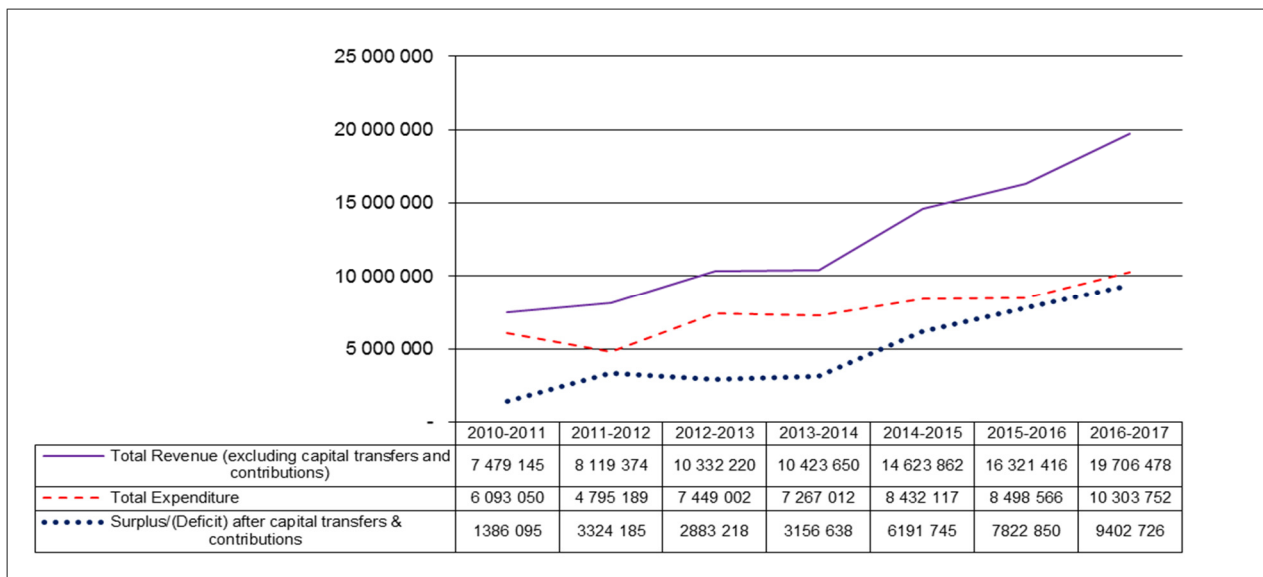
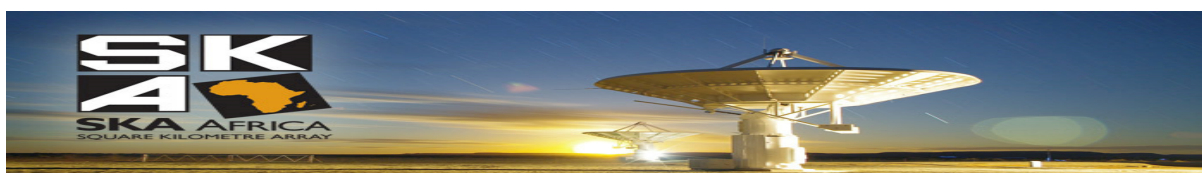
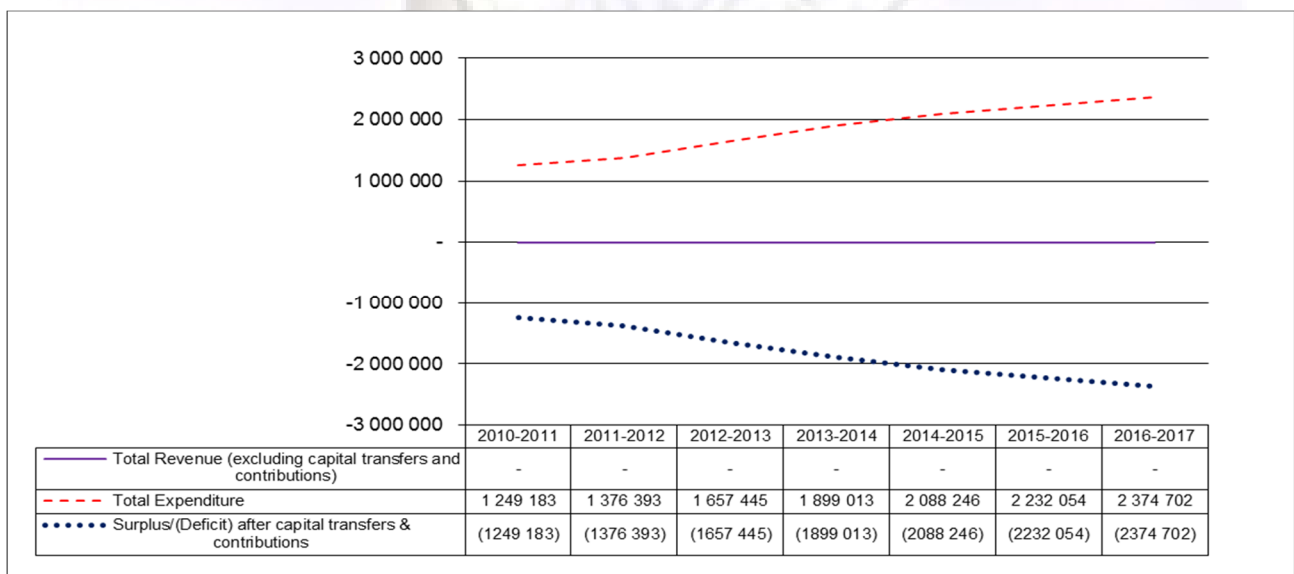


Table 18 Corporate services - operating revenue by source, expenditure by type and total capital expenditure

CORPORATE SERVICES

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	-	-
Expenditure By Type									
Employee related costs	1 094 134	1 224 350	1 439 690	1 634 668	1 634 668	1 634 668	1 803 395	1 936 623	2 070 859
Other materials	10 743	4 057	-	-	-	-	-	-	-
Contracted services	-	-	29 147	47 700	47 700	47 700	47 700	50 085	52 589
Other expenditure	144 306	147 987	188 608	216 645	216 645	216 645	237 151	245 346	251 254
Total Expenditure	1 249 183	1 376 393	1 657 445	1 899 013	1 899 013	1 899 013	2 088 246	2 232 054	2 374 702
Surplus/(Deficit)	(1 249 183)	(1 376 393)	(1 657 445)	(1 899 013)	(1 899 013)	(1 899 013)	(2 088 246)	(2 232 054)	(2 374 702)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(1 249 183)	(1 376 393)	(1 657 445)	(1 899 013)	(1 899 013)	(1 899 013)	(2 088 246)	(2 232 054)	(2 374 702)
Capital expenditure	-	-	-	-	-	-	-	-	-

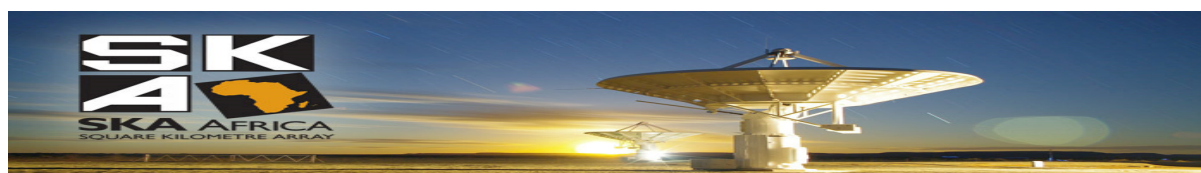
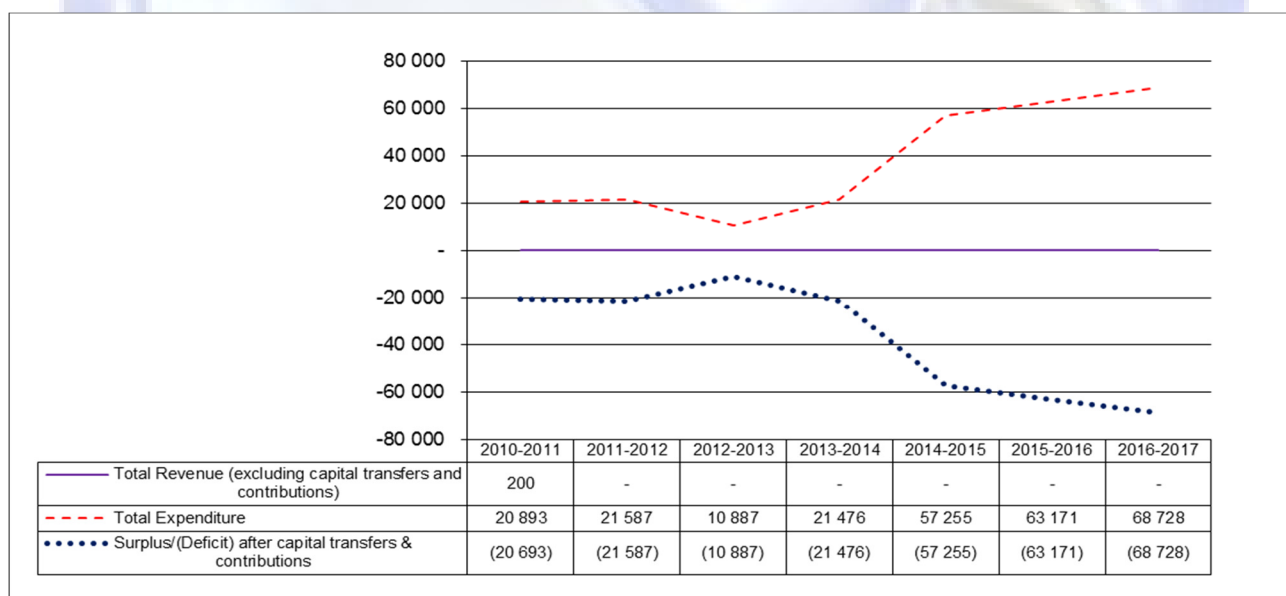


2014 – 2015 medium term revenue and expenditure forecasts

Table 19 Health - operating revenue by source, expenditure by type and total capital expenditure

HEALTH

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Other revenue	200	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	200	-	-	-	-	-	-	-	-
Expenditure By Type									
Other materials	310	386	937	3 000	3 000	3 000	3 000	3 150	3 308
Other expenditure	20 583	21 202	9 949	18 476	18 476	18 476	54 255	60 021	65 420
Total Expenditure	20 893	21 587	10 887	21 476	21 476	21 476	57 255	63 171	68 728
Surplus/(Deficit)	(20 693)	(21 587)	(10 887)	(21 476)	(21 476)	(21 476)	(57 255)	(63 171)	(68 728)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(20 693)	(21 587)	(10 887)	(21 476)	(21 476)	(21 476)	(57 255)	(63 171)	(68 728)
Capital expenditure	-	-	-	-	-	-	-	-	-

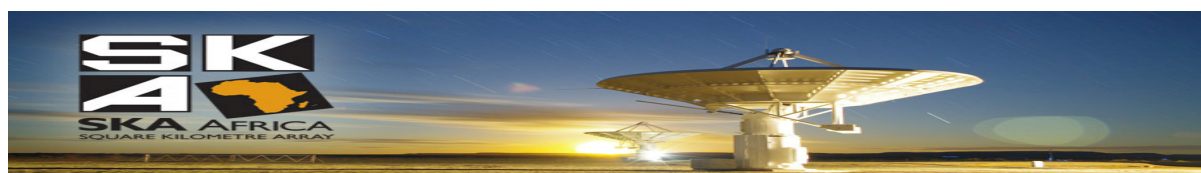
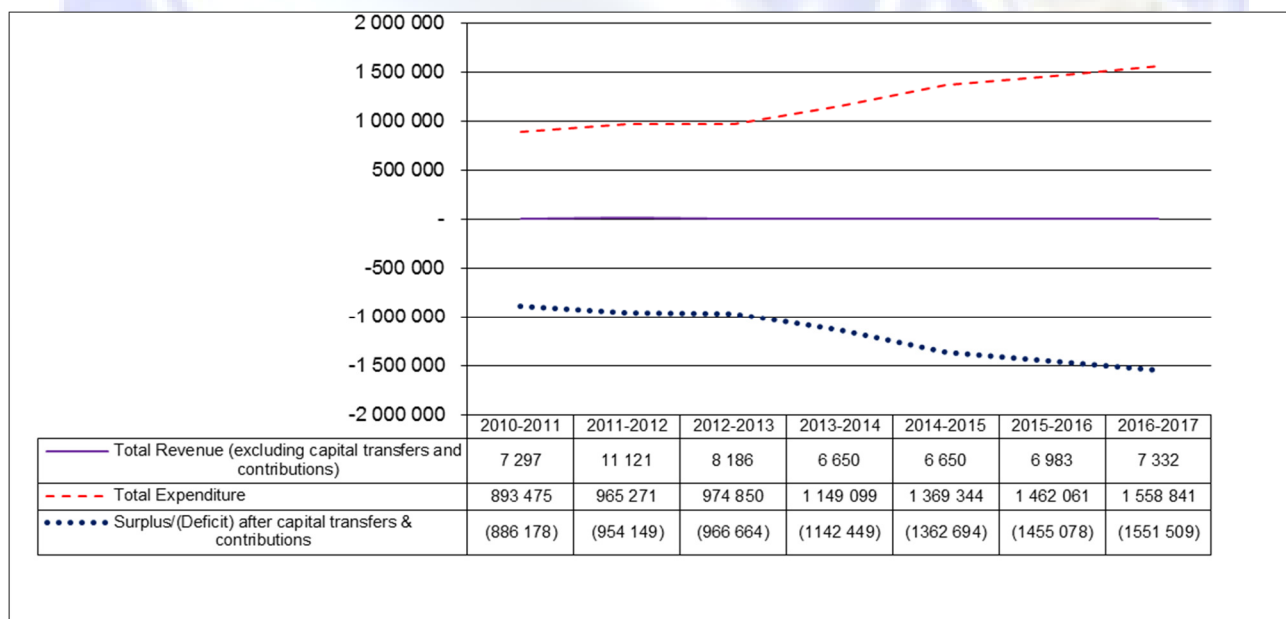


2014 – 2015 medium term revenue and expenditure forecasts

Table 20 Community services - operating revenue by source, expenditure by type and total capital expenditure

COMMUNITY AND SOCIAL SERVICES

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Rental of facilities and equipment	630	850	810	500	500	500	500	525	551
Fines	472	526	661	230	230	230	230	242	254
Other revenue	6 195	9 745	6 715	5 920	5 920	5 920	5 920	6 216	6 527
Total Revenue (excluding capital transfers and contributions)	7 297	11 121	8 186	6 650	6 650	6 650	6 650	6 983	7 332
Expenditure By Type									
Employee related costs	747 722	807 144	795 149	1 046 501	1 046 501	1 046 501	1 141 539	1 221 912	1 305 114
Other materials	4 781	5 422	4 190	9 000	9 000	9 000	9 000	9 451	9 923
Contracted services	1 732	-	776	13 000	13 000	13 000	13 000	13 650	14 333
Other expenditure	139 239	152 705	174 736	80 598	80 598	80 598	205 805	217 048	229 471
Total Expenditure	893 475	965 271	974 850	1 149 099	1 149 099	1 149 099	1 369 344	1 462 061	1 558 841
Surplus/(Deficit)	(886 178)	(954 149)	(966 664)	(1 142 449)	(1 142 449)	(1 142 449)	(1 362 694)	(1 455 078)	(1 551 509)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(886 178)	(954 149)	(966 664)	(1 142 449)	(1 142 449)	(1 142 449)	(1 362 694)	(1 455 078)	(1 551 509)
Capital expenditure	-	-	-	-	-	-	-	-	-

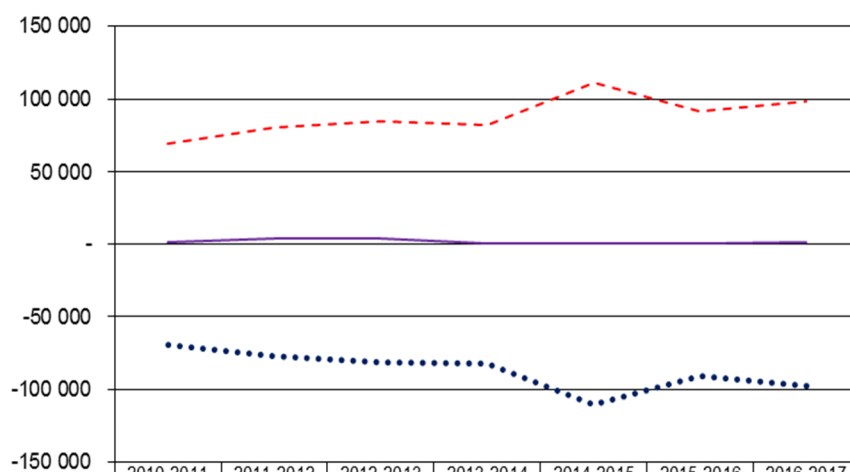


2014 – 2015 medium term revenue and expenditure forecasts

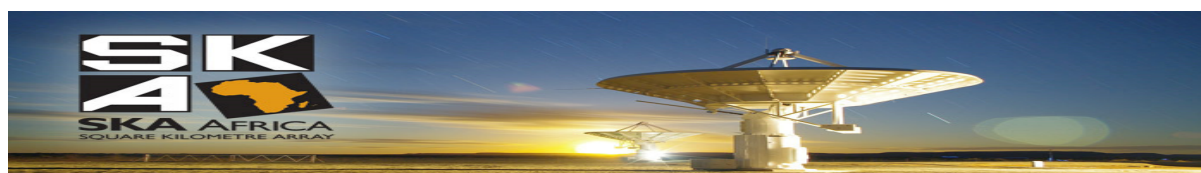
Table 21 Public safety - operating revenue by source, expenditure by type and total capital expenditure

PUBLIC SAFETY

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Other revenue	780	3 510	4 015	705	705	705	705	740	777
Total Revenue (excluding capital transfers and contributions)	780	3 510	4 015	705	705	705	705	740	777
Expenditure By Type									
Employee related costs	31 274	37 075	15 008	48 370	48 370	48 370	51 801	55 792	60 014
Other materials	1 691	280	8 275	4 300	4 300	4 300	4 300	4 515	4 742
Contracted services	-	-	-	2 000	2 000	2 000	2 000	2 100	2 205
Other expenditure	36 622	43 422	61 643	27 685	27 685	27 685	53 033	28 862	31 523
Total Expenditure	69 587	80 777	84 926	82 355	82 355	82 355	111 134	91 269	98 484
Surplus/(Deficit)	(68 807)	(77 267)	(80 911)	(81 650)	(81 650)	(81 650)	(110 429)	(90 529)	(97 707)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(68 807)	(77 267)	(80 911)	(81 650)	(81 650)	(81 650)	(110 429)	(90 529)	(97 707)
Capital expenditure	-	-	-	-	-	-	-	-	-



	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
— Total Revenue (excluding capital transfers and contributions)	780	3 510	4 015	705	705	740	777
- - - Total Expenditure	69 587	80 777	84 926	82 355	111 134	91 269	98 484
••••• Surplus/(Deficit) after capital transfers & contributions	(68 807)	(77 267)	(80 911)	(81 650)	(110 429)	(90 529)	(97 707)

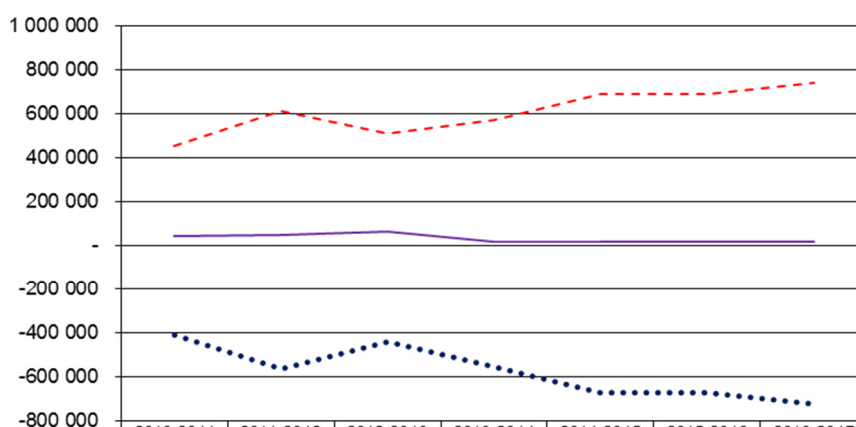


2014 – 2015 medium term revenue and expenditure forecasts

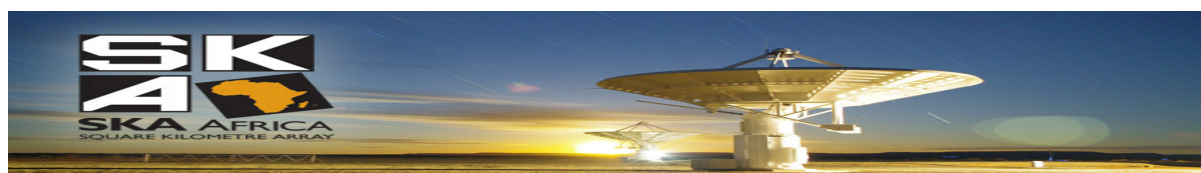
Table 22 Sport and recreation - operating revenue by source, expenditure by type and total capital expenditure

SPORT AND RECREATION

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Rental of facilities and equipment	16 054	21 580	19 606	12 200	12 200	12 200	11 700	12 285	12 900
Other revenue	28 410	27 330	46 238	5 700	5 700	5 700	5 700	6 060	6 417
Total Revenue (excluding capital transfers and contributions)	44 464	48 910	65 844	17 900	17 900	17 900	17 400	18 345	19 317
Expenditure By Type									
Employee related costs	333 778	379 010	393 345	437 290	437 290	437 290	443 541	474 485	505 686
Other materials	13 394	23 080	17 790	40 600	40 600	40 600	40 600	42 630	44 762
Contracted services	-	-	-	2 500	2 500	2 500	2 500	2 625	2 756
Other expenditure	105 338	209 870	96 900	88 483	88 483	88 483	198 487	166 720	184 029
Loss on disposal of PPE	-	-	-	2 000	2 000	2 000	2 000	2 100	2 205
Total Expenditure	452 510	611 960	508 035	570 873	570 873	570 873	687 128	688 560	739 438
Surplus/(Deficit)	(408 046)	(563 050)	(442 192)	(552 973)	(552 973)	(552 973)	(669 728)	(670 215)	(720 121)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(408 046)	(563 050)	(442 192)	(552 973)	(552 973)	(552 973)	(669 728)	(670 215)	(720 121)
Capital expenditure	-	-	-	-	-	-	-	-	-



	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
— Total Revenue (excluding capital transfers and contributions)	44 464	48 910	65 844	17 900	17 400	18 345	19 317
- - - Total Expenditure	452 510	611 960	508 035	570 873	687 128	688 560	739 438
••••• Surplus/(Deficit) after capital transfers & contributions	(408 046)	(563 050)	(442 192)	(552 973)	(669 728)	(670 215)	(720 121)

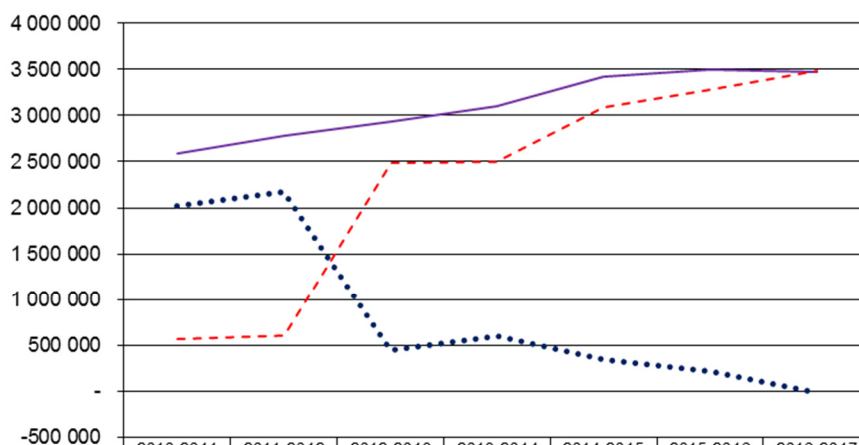


2014 – 2015 medium term revenue and expenditure forecasts

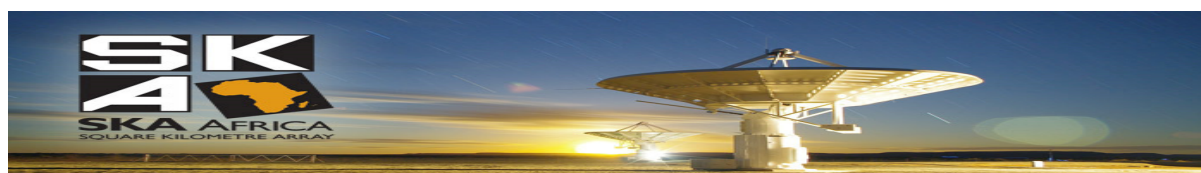
Table 23 Solid waste management - operating revenue by source, expenditure by type and total capital expenditure

SOLID WASTE MANAGEMENT

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Service charges - refuse revenue	2 584 520	2 780 238	2 930 619	3 095 374	3 095 374	3 095 374	3 421 030	3 500 648	3 475 266
Other revenue	771	1 176	1 136	780	780	780	780	819	860
Total Revenue (excluding capital transfers and contributions)	2 585 291	2 781 414	2 931 754	3 096 154	3 096 154	3 096 154	3 421 810	3 501 467	3 476 126
Expenditure By Type									
Employee related costs	208 325	238 796	2 065 623	2 091 374	2 091 374	2 091 374	2 483 461	2 655 882	2 824 310
Other materials	15 509	22 048	-	-	-	-	-	-	-
Contracted services	-	-	52 370	8 700	8 700	8 700	8 700	9 135	9 592
Other expenditure	342 910	346 904	366 623	402 839	402 839	402 839	590 409	618 753	652 580
Total Expenditure	566 745	607 747	2 484 616	2 502 913	2 502 913	2 502 913	3 082 570	3 283 770	3 486 482
Surplus/(Deficit)	2 018 546	2 173 667	447 139	593 241	593 241	593 241	339 240	217 697	(10 356)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 018 546	2 173 667	447 139	593 241	593 241	593 241	339 240	217 697	(10 356)
Capital expenditure	-	-	-	-	-	-	-	-	-



— Total Revenue (excluding capital transfers and contributions)	2 585 291	2 781 414	2 931 754	3 096 154	3 421 810	3 501 467	3 476 126
- - - Total Expenditure	566 745	607 747	2 484 616	2 502 913	3 082 570	3 283 770	3 486 482
..... Surplus/(Deficit) after capital transfers & contributions	2 018 546	2 173 667	447 139	593 241	339 240	217 697	(10 356)

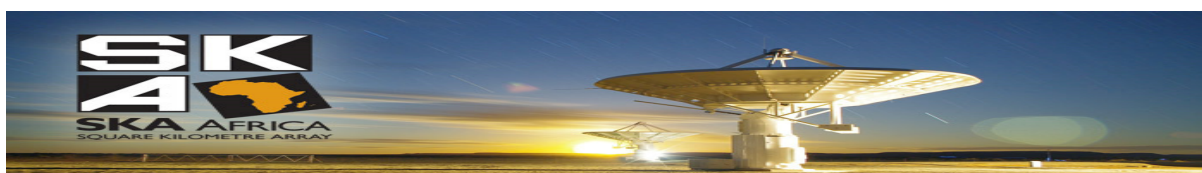
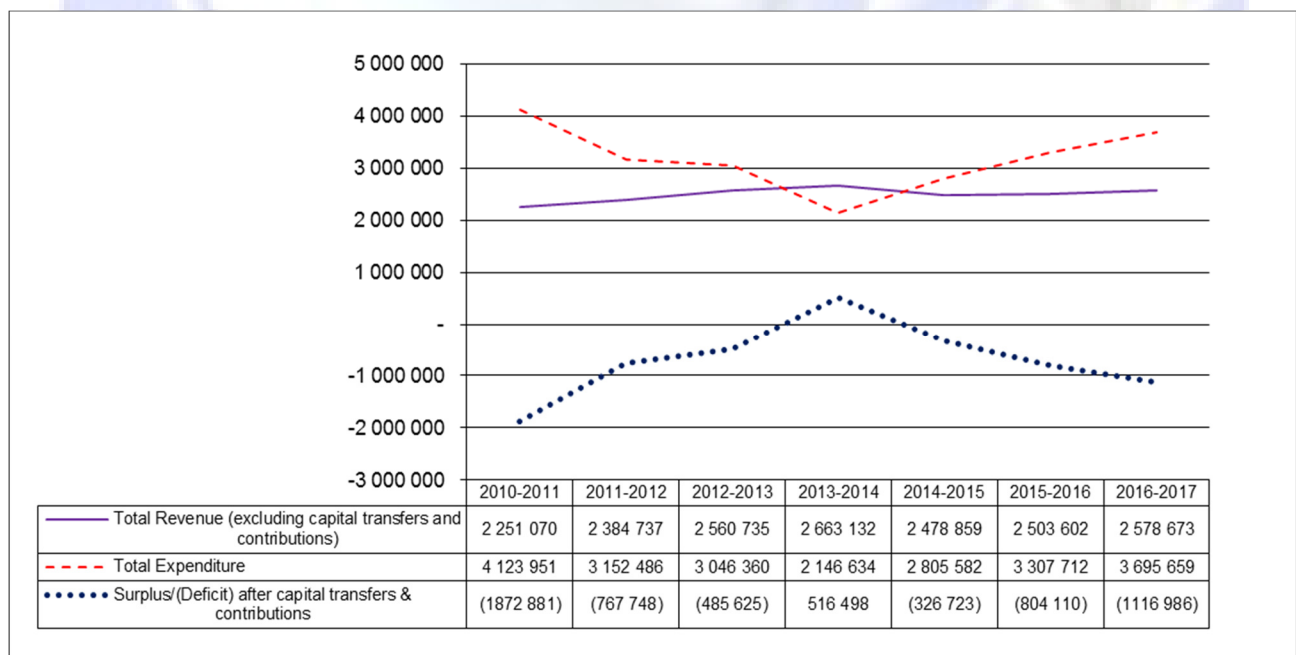


2014 – 2015 medium term revenue and expenditure forecasts

Table 24 Waste water management - operating revenue by source, expenditure by type and total capital expenditure

WASTE WATER MANAGEMENT

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Service charges - sanitation revenue	1 924 834	2 058 501	2 234 499	2 336 896	2 336 896	2 336 896	2 478 859	2 503 602	2 578 673
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	326 236	326 236	326 236	326 236	326 236	326 236	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	2 251 070	2 384 737	2 560 735	2 663 132	2 663 132	2 663 132	2 478 859	2 503 602	2 578 673
Expenditure By Type									
Employee related costs	2 642 017	2 510 914	1 228 753	915 282	915 282	915 282	1 066 712	1 143 591	1 216 270
Depreciation & asset impairment	918 438	-	853 938	647 903	647 903	647 903	890 384	1 246 538	1 495 846
Other materials	16 398	63 216	51 450	193 800	193 800	193 800	193 800	203 490	213 666
Contracted services	125 298	73 562	94 506	105 000	105 000	105 000	105 000	110 250	115 763
Other expenditure	421 800	504 794	817 713	284 649	284 649	284 649	549 686	603 843	654 114
Total Expenditure	4 123 951	3 152 486	3 046 360	2 146 634	2 146 634	2 146 634	2 805 582	3 307 712	3 695 659
Surplus/(Deficit)	(1 872 881)	(767 748)	(485 625)	516 498	516 498	516 498	(326 723)	(804 110)	(1 116 986)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(1 872 881)	(767 748)	(485 625)	516 498	516 498	516 498	(326 723)	(804 110)	(1 116 986)
Capital expenditure	-	-	-	-	-	-	-	-	-

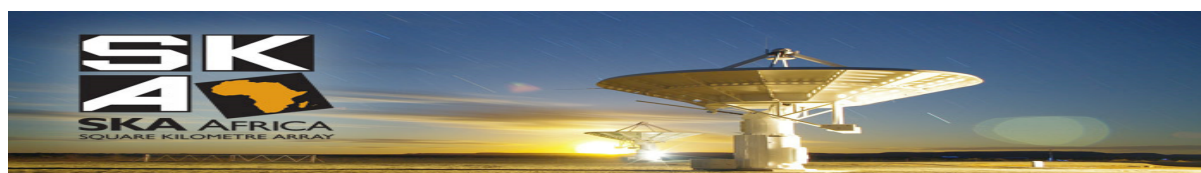
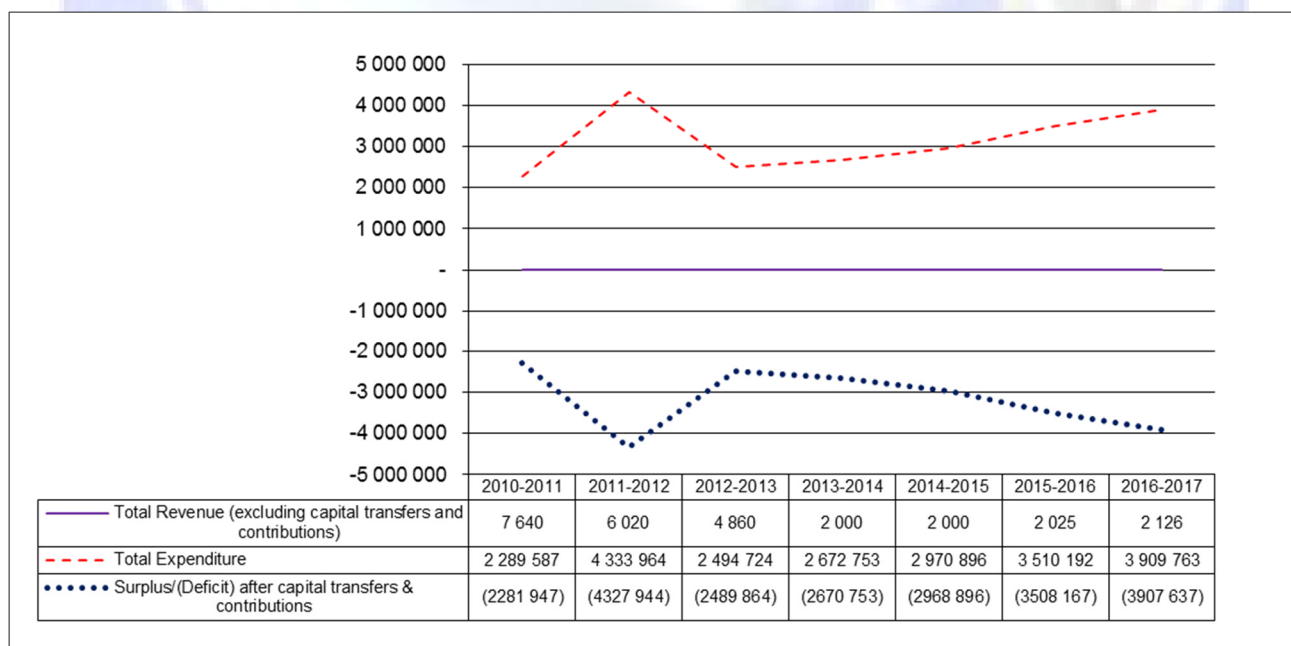


2014 – 2015 medium term revenue and expenditure forecasts

Table 25 Road transport - operating revenue by source, expenditure by type and total capital expenditure

ROAD TRANSPORT

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Rental of facilities and equipment	6 100	5 450	4 500	1 500	1 500	1 500	1 500	1 500	1 575
Fines	1 000	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-
Other revenue	540	570	360	500	500	500	500	525	551
Total Revenue (excluding capital transfers and contributions)	7 640	6 020	4 860	2 000	2 000	2 000	2 000	2 025	2 126
Expenditure By Type									
Employee related costs	1 012 715	1 082 122	1 088 530	1 291 364	1 291 364	1 291 364	1 416 089	1 520 975	1 621 225
Depreciation & asset impairment	918 438	2 732 080	853 938	647 903	647 903	647 903	890 384	1 246 538	1 495 846
Finance charges	-	-	-	-	-	-	-	-	-
Other materials	73 603	33 495	71 440	21 000	21 000	21 000	21 000	22 050	23 153
Contracted services	79 524	87 210	61 126	134 000	134 000	134 000	134 000	140 700	147 737
Other expenditure	205 307	399 057	419 690	578 486	578 486	578 486	509 423	579 929	621 802
Total Expenditure	2 289 587	4 333 964	2 494 724	2 672 753	2 672 753	2 672 753	2 970 896	3 510 192	3 909 763
Surplus/(Deficit)	(2 281 947)	(4 327 944)	(2 489 864)	(2 670 753)	(2 670 753)	(2 670 753)	(2 968 896)	(3 508 167)	(3 907 637)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(2 281 947)	(4 327 944)	(2 489 864)	(2 670 753)	(2 670 753)	(2 670 753)	(2 968 896)	(3 508 167)	(3 907 637)
Capital expenditure	-	-	-	-	-	-	-	-	-

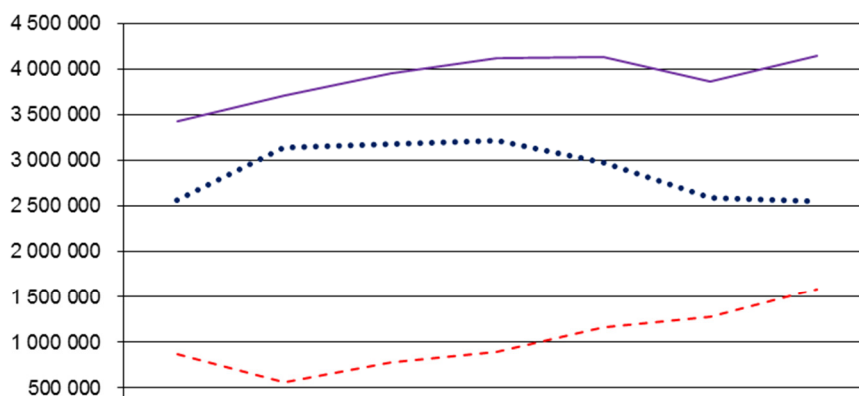


2014 – 2015 medium term revenue and expenditure forecasts

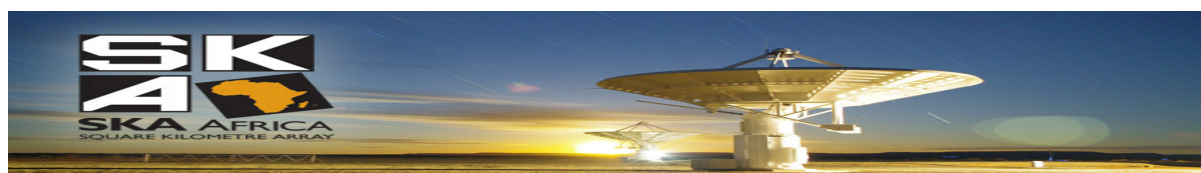
Table 26 Water - operating revenue by source, expenditure by type and total capital expenditure

WATER

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Service charges - water revenue	3 100 112	3 386 634	3 624 406	3 788 771	3 788 771	3 788 771	4 137 237	3 870 145	4 142 017
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	326 236	326 236	326 236	326 236	326 236	326 236	-	-	-
Other revenue	140	140	70	440	440	440	440	462	485
Total Revenue (excluding capital transfers and contributions)	3 426 488	3 713 010	3 950 712	4 115 447	4 115 447	4 115 447	4 137 677	3 870 607	4 142 502
Expenditure By Type									
Employee related costs	338 705	353 520	346 862	356 593	356 593	356 593	390 521	426 015	455 409
Other materials	55 924	110 651	51 353	90 000	90 000	90 000	90 000	94 650	295 753
Other expenditure	471 791	101 082	376 823	454 644	454 644	454 644	685 875	754 493	832 863
Total Expenditure	866 420	565 252	775 038	901 237	901 237	901 237	1 166 396	1 275 158	1 584 025
Surplus/(Deficit)	2 560 068	3 147 757	3 175 674	3 214 210	3 214 210	3 214 210	2 971 281	2 595 449	2 558 477
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 560 068	3 147 757	3 175 674	3 214 210	3 214 210	3 214 210	2 971 281	2 595 449	2 558 477
Capital expenditure	-	-	-	-	-	-	-	-	-



	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
— Total Revenue (excluding capital transfers and contributions)	3 426 488	3 713 010	3 950 712	4 115 447	4 137 677	3 870 607	4 142 502
- - - Total Expenditure	866 420	565 252	775 038	901 237	1 166 396	1 275 158	1 584 025
••••• Surplus/(Deficit) after capital transfers & contributions	2 560 068	3 147 757	3 175 674	3 214 210	2 971 281	2 595 449	2 558 477

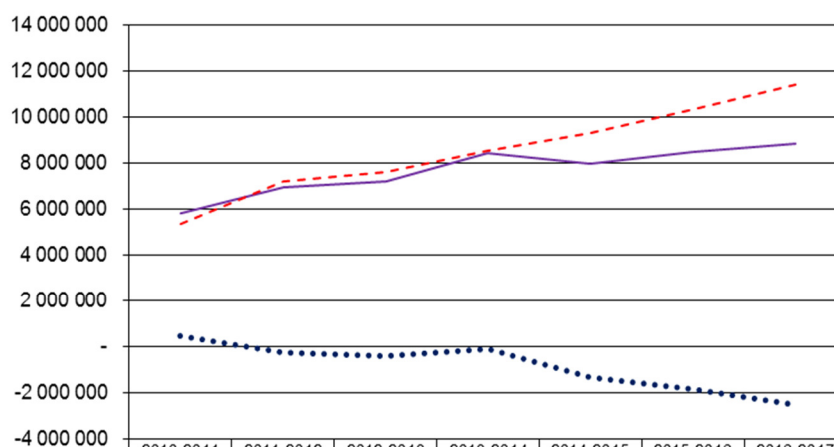


2014 – 2015 medium term revenue and expenditure forecasts

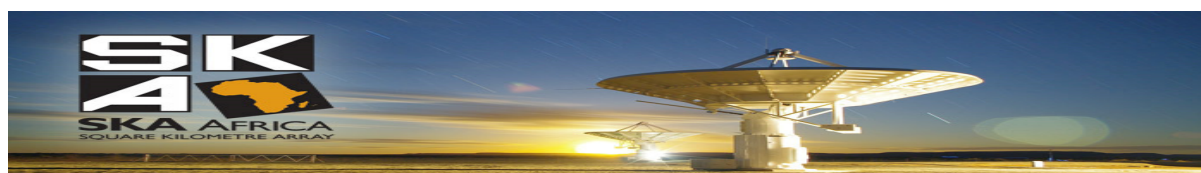
Table 27 Electricity - operating revenue by source, expenditure by type and total capital expenditure

ELECTRICITY

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Service charges - electricity revenue	5 514 194	6 631 019	6 882 384	8 094 551	8 094 551	8 094 551	7 980 926	8 496 284	8 842 647
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	326 236	326 236	326 236	326 236	326 236	326 236	-	-	-
Other revenue	320	170	130	700	700	700	700	736	773
Total Revenue (excluding capital transfers and contributions)	5 840 750	6 957 425	7 208 750	8 421 487	8 421 487	8 421 487	7 981 626	8 497 020	8 843 420
Expenditure By Type									
Employee related costs	265 234	264 456	313 995	330 101	330 101	330 101	357 434	381 941	407 731
Bulk purchases	4 806 898	6 283 489	7 035 969	7 906 633	7 906 633	7 906 633	8 543 845	9 529 380	10 515 049
Other materials	144 634	98 841	98 897	6 500	6 500	6 500	6 500	6 825	7 167
Contracted services	16 032	12 216	11 022	98 500	98 500	98 500	98 500	106 525	119 399
Other expenditure	118 831	543 313	135 986	164 627	164 627	164 627	304 305	303 579	322 602
Total Expenditure	5 351 629	7 202 314	7 596 123	8 506 361	8 506 361	8 506 361	9 310 584	10 328 250	11 371 948
Surplus/(Deficit)	489 122	(244 889)	(387 373)	(84 874)	(84 874)	(84 874)	(1 328 958)	(1 831 230)	(2 528 527)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	489 122	(244 889)	(387 373)	(84 874)	(84 874)	(84 874)	(1 328 958)	(1 831 230)	(2 528 527)
Capital expenditure	-	-	-	-	-	-	-	-	-



	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
— Total Revenue (excluding capital transfers and contributions)	5 840 750	6 957 425	7 208 750	8 421 487	7 981 626	8 497 020	8 843 420
- - - Total Expenditure	5 351 629	7 202 314	7 596 123	8 506 361	9 310 584	10 328 250	11 371 948
• • • • • Surplus/(Deficit) after capital transfers & contributions	489 122	(244 889)	(387 373)	(84 874)	(1 328 958)	(1 831 230)	(2 528 527)



2.13 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In-year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Mayor (within 10 working days) was also complied with and includes monthly published financial performance on the municipality's website.

2. Internship programme

The municipality is participating in the Municipal Financial Management Internship programme and has employed two interns undergoing training in various divisions of the Financial Services Department. They have completed a course to comply with the minimum standards.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional

5. Service Delivery and Implementation Plan

The detailed SDBIP document, directly aligned and informed by the 2014 - 2015 MTREF, has been tabled and is ready for approval by the Mayor.

6. Annual Report

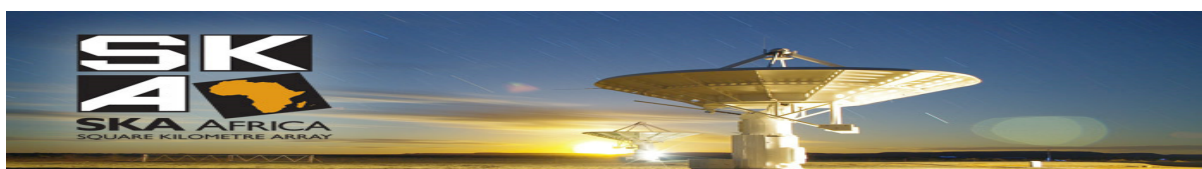
The annual report is compiled in terms of the MFMA and National Treasury requirements

7. MFMA Training

MFMA training has not yet commenced.

8. Policies

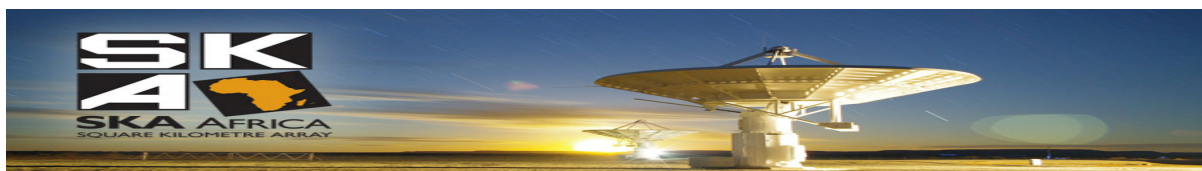
An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The ratios as prescribed in the Regulations have been complied with.

2.14 Other supporting documents

2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA1 - Supporting detail to budgeted financial performance

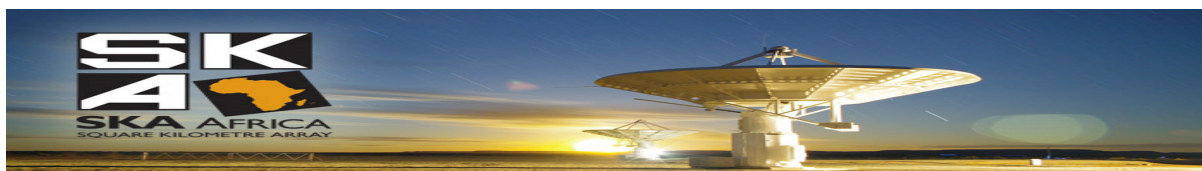
Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R										
REVENUE ITEMS:										
Property rates										
Total Property Rates	3 908 466	3 878 347	4 318 456	5 005 060	5 005 060	5 005 060	5 005 060	4 141 323	4 514 882	4 658 229
less Revenue Foregone										
Net Property Rates	3 908 466	3 878 347	4 318 456	5 005 060	5 005 060	5 005 060	5 005 060	4 141 323	4 514 882	4 658 229
Service charges - electricity revenue										
Total Service charges - electricity revenue	5 514 194	6 631 019	6 882 383	8 094 551	8 094 551	8 094 551	8 094 551	7 980 926	8 496 283	8 842 647
less Revenue Foregone										
Net Service charges - electricity revenue	5 514 194	6 631 019	6 882 383	8 094 551	8 094 551	8 094 551	8 094 551	7 980 926	8 496 283	8 842 647
Service charges - water revenue										
Total Service charges - water revenue	3 100 112	3 386 633	3 624 406	3 788 771	3 788 771	3 788 771	3 788 771	4 137 237	3 870 145	4 142 017
less Revenue Foregone										
Net Service charges - water revenue	3 100 112	3 386 633	3 624 406	3 788 771	3 788 771	3 788 771	3 788 771	4 137 237	3 870 145	4 142 017
Service charges - sanitation revenue										
Total Service charges - sanitation revenue	1 924 834	2 058 501	2 234 498	2 336 896	2 336 896	2 336 896	2 336 896	2 478 859	2 503 602	2 578 673
less Revenue Foregone										
Net Service charges - sanitation revenue	1 924 834	2 058 501	2 234 498	2 336 896	2 336 896	2 336 896	2 336 896	2 478 859	2 503 602	2 578 673
Service charges - refuse revenue										
Total refuse removal revenue	2 584 520	2 780 237	2 930 618	3 095 374	3 095 374	3 095 374	3 095 374	3 421 030	3 500 648	3 475 266
Total landfill revenue										
less Revenue Foregone										
Net Service charges - refuse revenue	2 584 520	2 780 237	2 930 618	3 095 374	3 095 374	3 095 374	3 095 374	3 421 030	3 500 648	3 475 266
Other Revenue by source										
Surplus funding								6 195 499	7 573 893	9 626 967
Other revenue	2 090 158	1 903 535	2 398 664	1 119 356	1 119 357	1 119 356	1 119 356	1 045 059	2 786 313	2 678 491
Total 'Other' Revenue	2 090 158	1 903 535	2 398 664	1 119 356	1 119 357	1 119 356	1 119 356	7 240 558	10 360 206	12 305 458
EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	7 646 483	8 535 954	9 232 303	9 886 265	9 886 265	9 886 265	9 886 265	11 059 029	12 015 199	12 807 495
Pension and UIF Contributions	1 030 518	1 093 445	1 426 379	1 629 624	1 629 624	1 629 624	1 629 624	1 778 508	1 901 368	2 032 631
Medical Aid Contributions	345 966	403 559	430 882	485 633	485 633	485 633	485 633	459 625	529 020	584 066
Overtime	181 472	270 201	320 251	200 000	200 000	200 000	200 000	200 000	200 000	200 000
Performance Bonus	149 143	170 528	161 882	202 543	202 543	202 543	202 543	202 543	202 543	202 543
Motor Vehicle Allowance	417 230	450 585	450 634	481 308	481 308	481 308	481 308	514 590	550 611	589 155
Cellphone Allowance	-	-	-	-	-	-	-	-	-	-
Housing Allowances	9 797	9 355	9 676	15 840	15 840	15 840	15 840	20 160	20 160	20 160
Other benefits and allowances	195 936	80 808	81 703	419 566	419 566	419 566	419 566	490 117	518 106	518 023
Payments in lieu of leave	-	-	-	-	-	-	-	-	-	-
Long service awards	-	-	103 833	-	-	-	-	-	-	-
Post-retirement benefit obligations	545 169	-	245 693	594 394	594 394	594 394	594 394	653 833	719 216	791 138
sub-total	10 521 713	11 014 436	12 463 236	13 915 173	13 915 173	13 915 173	13 915 173	15 378 405	16 656 223	17 745 211
Less: Employees costs capitalised to PPE										
Total Employee related costs	10 521 713	11 014 436	12 463 236	13 915 173	13 915 173	13 915 173	13 915 173	15 378 405	16 656 223	17 745 211
Contributions recognised - capital										
List contributions by contract										
Total Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment	2 743 259	2 732 080	2 562 069	1 943 709	1 943 709	1 943 709	1 943 709	3 671 152	3 739 614	4 487 538
Lease amortisation										
Capital asset impairment	19 801	188 031	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE										
Total Depreciation & asset impairment	2 763 060	2 920 111	2 562 069	1 943 709	1 943 709	1 943 709	1 943 709	3 671 152	3 739 614	4 487 538



2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA1 - Supporting detail to budgeted financial performance

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R										
Bulk purchases										
Electricity Bulk Purchases	4 806 898	6 283 489	7 035 969	7 906 633	7 906 633	7 906 633	7 906 633	8 543 845	9 529 380	10 515 049
Water Bulk Purchases										
Total bulk purchases	4 806 898	6 283 489	7 035 969	7 906 633	7 906 633	7 906 633	7 906 633	8 543 845	9 529 380	10 515 049
Transfers and grants										
Cash transfers and grants	6 888 136	7 436 334	7 408 903	7 535 741	7 535 741	7 535 741	7 535 741	8 302 311	12 793 911	12 152 894
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-	-
Total transfers and grants	6 888 136	7 436 334	7 408 903	7 535 741	7 535 741	7 535 741	7 535 741	8 302 311	12 793 911	12 152 894
Contracted services										
List services provided by contract	231 847	191 862	304 785	521 400	521 400	521 400	521 400	541 400	573 280	610 760
sub-total	231 847	191 862	304 785	521 400	521 400	521 400	521 400	541 400	573 280	610 760
Allocations to organs of state:										
Electricity										
Water										
Sanitation										
Other										
Total contracted services	231 847	191 862	304 785	521 400	521 400	521 400	521 400	541 400	573 280	610 760
Other Expenditure By Type										
Collection costs	-	-	-	35 000	35 000	35 000	35 000	35 000	35 000	35 000
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-	-
Consultant fees	-	-	-	-	-	-	-	-	-	-
Audit fees	901 793	1 012 125	1 261 944	1 352 000	1 352 000	1 352 000	1 352 000	2 010 000	2 211 000	2 432 100
General expenses	707 866	950 256	1 047 899	1 586 317	1 586 317	1 586 317	1 586 317	1 658 633	1 706 986	1 858 975
Internal charges (Activity Based Costing)	1 583 799	1 963 652	2 080 335	-	-	-	-	2 645 307	2 939 649	3 232 148
Internal recoveries (Activity Based Costing)	-1 580 141	-1 963 652	-2 082 077	-	-	-	-	-2 645 307	-2 939 649	-3 232 148
Advertisements, printing and stationery	144 390	136 182	138 136	147 000	147 000	147 000	147 000	172 000	180 598	189 623
Bank charges	85 913	112 244	96 675	99 612	99 612	99 612	99 612	119 733	131 706	144 876
Fuel and oil	459 841	545 707	591 934	600 000	600 000	600 000	600 000	700 000	731 124	763 805
Insurance costs	240 174	282 454	278 548	385 514	385 514	385 514	385 514	403 950	422 027	442 980
Legal fees	453	3 121	245	26 520	26 520	26 520	26 520	26 520	26 520	26 520
Membership fees	100 000	200 000	419 241	451 680	451 680	451 680	451 680	501 680	551 705	601 730
Operating Grant Expenditure	8 196 470	8 184 665	5 707 294	4 460 000	4 460 000	4 460 000	4 460 000	5 393 000	4 371 000	4 807 000
Telephone and postage	399 341	414 616	393 614	479 334	479 334	479 334	479 334	528 675	562 758	599 307
Travel and subsistence	523 160	490 679	570 044	470 000	470 000	470 000	470 000	470 000	485 777	502 342
Actuarial losses	894 809	79 983	676 193	-	-	-	-	-	-	-
Total 'Other' Expenditure	12 657 868	12 412 033	11 180 026	10 092 977	10 092 977	10 092 977	10 092 977	12 019 191	11 416 201	12 404 258
Repairs and Maintenance by Expenditure Item										
Employee related costs										
Other materials	514 057	523 496	429 602	431 200	431 200	431 200	431 200	431 200	452 911	671 933
Contracted Services	231 847	191 862	304 785	521 400	521 400	521 400	521 400	541 400	573 280	610 760
Other Expenditure										
Total Repairs and Maintenance Expenditure	745 904	715 358	734 387	952 600	952 600	952 600	952 600	972 600	1 026 191	1 282 693



2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

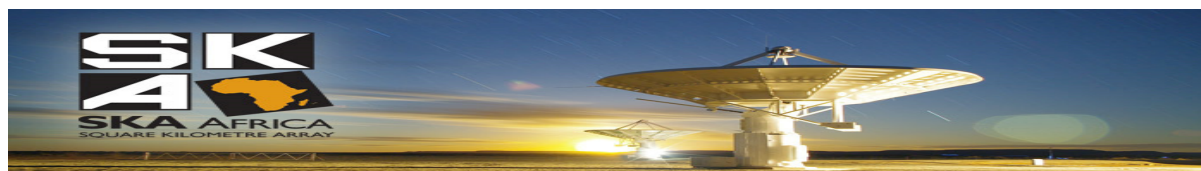
Description	EXECUTIVE AND COUNCIL	BUDGET AND TREASURY OFFICE	CORPORATE SERVICES	PLANNING AND DEVELOPMENT	HEALTH	COMMUNITY AND SOCIAL SERVICES	HOUSING	PUBLIC SAFETY	SPORT AND RECREATIO N	ENVIRONMENTAL PROTECTION	SOLID WASTE MANAGEMENT	WASTE WATER MANAGEMENT	ROAD TRANSPORT	WATER	ELECTRICITY	Total
Revenue By Source																
Property rates		4 141 323	-	-	-	-	-	-	-	-	-	-	-	-	-	4 141 323
Property rates - penalties & collection charges		190 000	-	-	-	-	-	-	-	-	-	-	-	-	-	190 000
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	7 980 926	-	7 980 926
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	4 137 237	-	-	4 137 237
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	2 478 859	-	-	-	2 478 859
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	3 421 030	-	-	-	-	3 421 030
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		469 418	-	-	-	500	-	-	11 700	-	-	-	1 500	-	-	483 118
Interest earned - external investments	1 297 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 297 000
Interest earned - outstanding debtors	3 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 300
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12 000	-	-	-	-	230	-	-	-	-	-	-	-	-	-	12 230
Licences and permits	-	7 420	-	-	-	-	-	-	-	-	-	-	-	-	-	7 420
Agency services	-	97 000	-	-	-	-	-	-	-	-	-	-	-	-	-	97 000
Transfers recognised - operational	15 001 311	5 487 689	-	-	-	-	-	-	-	-	-	-	-	-	-	20 489 000
Other revenue	2 994 801	4 231 012	-	-	-	5 920	-	705	5 700	-	780	-	500	440	700	7 240 558
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and c	19 308 412	14 623 862	-	-	-	6 650	-	705	17 400	-	3 421 810	2 478 859	2 000	4 137 677	7 981 626	51 979 001
Expenditure By Type																
Employee related costs	1 847 074	4 376 838	1 803 395	-	-	1 141 539	-	51 801	443 541	-	2 483 461	1 066 712	1 416 089	390 521	357 434	15 378 405
Remuneration of councillors	2 018 982	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 018 982
Debt impairment	2 339 502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 339 502
Depreciation & asset impairment	-	1 890 384	-	-	-	-	-	-	-	-	-	890 384	890 384	-	-	3 671 152
Finance charges	-	531 013	-	-	-	-	-	-	-	-	-	-	-	-	-	531 013
Electricity Bulk Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8 543 845	8 543 845
Other materials	-	63 000	-	-	3 000	9 000	-	4 300	40 600	-	-	193 800	21 000	90 000	6 500	431 200
Contracted services	-	130 000	47 700	-	-	13 000	-	2 000	2 500	-	8 700	105 000	134 000	-	98 500	541 400
Transfers and grants	8 302 311	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8 302 311
Other expenditure	7 189 880	1 440 882	237 151	-	54 255	205 805	-	53 033	198 487	-	590 409	549 686	509 423	685 875	304 305	12 019 191
Loss on disposal of PPE	-	-	-	-	-	-	-	-	2 000	-	-	-	-	-	-	2 000
Total Expenditure	21 697 749	8 432 117	2 088 246	-	57 255	1 369 344	-	111 134	687 128	-	3 082 570	2 805 382	2 970 896	1 166 396	9 310 584	53 779 001
Surplus/(Deficit)	(2 389 337)	6 191 745	(2 088 246)	-	(57 255)	(1 362 694)	-	(110 429)	(669 728)	-	339 240	(326 723)	(2 968 896)	2 971 281	(1 328 958)	(1 800 000)
Transfers recognised - capital	19 848 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19 848 000
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contrib	17 458 663	6 191 745	(2 088 246)	-	(57 255)	(1 362 694)	-	(110 429)	(669 728)	-	339 240	(326 723)	(2 968 896)	2 971 281	(1 328 958)	18 048 000



2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA3 – Supporting detail to Statement of Financial Position

Description R	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS										
Call investment deposits										
Call investment deposits	21 147 362	21 602 265	22 920 310	19 551 274	19 551 274	19 551 274	19 551 274	21 330 771	22 627 854	24 113 610
Other current investments > 90 days										
Total Call investment deposits	21 147 362	21 602 265	22 920 310	19 551 274	19 551 274	19 551 274	19 551 274	21 330 771	22 627 854	24 113 610
Consumer debtors										
Consumer debtors	9 881 717	5 356 524	4 557 766	9 822 647	9 822 647	9 822 647	9 822 647	12 162 149	15 175 174	18 332 693
Less: Provision for debt impairment	(7 513 142)	(3 372 530)	(2 465 312)	(3 822 529)	(3 822 529)	(3 822 529)	(3 822 529)	(6 162 030)	(10 838 584)	(17 934 265)
Total Consumer debtors	2 368 575	1 983 994	2 092 454	6 000 119	6 000 119	6 000 119	6 000 119	6 000 119	4 336 590	398 428
Debt impairment provision										
Balance at the beginning of the year	6 805 425	7 513 142	3 016 002	3 597 529	3 597 529	3 597 529	3 597 529	3 822 529	6 162 030	10 838 584
Contributions to the provision	707 717	(183 700)	(550 690)	225 000	225 000	225 000	225 000	2 339 502	4 676 554	7 095 681
Bad debts written off		(3 956 912)								
Balance at end of year	7 513 142	3 372 530	2 465 312	3 822 529	3 822 529	3 822 529	3 822 529	6 162 030	10 838 584	17 934 265
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)	93 552 010	103 411 812	117 832 627	116 888 599	116 888 599	116 888 599	116 888 599	136 736 599	159 649 496	181 382 496
Leases recognised as PPE										
Less: Accumulated depreciation	10 659 704	13 098 935	15 403 815	17 557 499	17 557 499	17 557 499	17 557 499	21 228 651	24 968 265	29 455 803
Total Property, plant and equipment (PPE)	82 892 306	90 312 877	102 428 812	99 331 100	99 331 100	99 331 100	99 331 100	115 507 948	134 681 231	151 926 693
LIABILITIES										
Current liabilities - Borrowing										
Short term loans (other than bank overdraft)										
Current portion of long-term liabilities				-	-	-	-			
Total Current liabilities - Borrowing	-	-	-	-	-	-	-	-	-	-
Trade and other payables										
Trade and other creditors	902 009	877 202	854 155	1 066 095	1 066 095	1 066 095	1 066 095	2 465 727	3 999 019	4 044 511
Unspent conditional transfers	3 509 447	2 068 028	1 972 611	2 070 473	2 070 473	2 070 473	2 070 473	1 972 611	1 972 611	1 972 611
VAT				225 870	225 870	225 870	225 870	166 413	166 413	166 413
Total Trade and other payables	4 411 456	2 945 230	2 826 766	3 362 438	3 362 438	3 362 438	3 362 438	4 604 751	6 138 043	6 183 535
Non current liabilities - Borrowing										
Borrowing										
Finance leases (including PPP asset element)										
Total Non current liabilities - Borrowing	-	-	-	-	-	-	-	-	-	-
Provisions - non-current										
Retirement benefits	5 975 448	6 414 146	7 710 858	7 008 540	7 008 540	7 008 540	7 008 540	7 008 540	7 855 330	9 756 871
List other major provision items										
Refuse landfill site rehabilitation	6 181 280	6 490 344	7 337 450	6 490 344	6 490 344	6 490 344	6 490 344	6 490 344	6 490 344	6 490 344
Other										
Total Provisions - non-current	12 156 728	12 904 490	15 048 308	13 498 884	13 498 884	13 498 884	13 498 884	13 498 884	14 345 674	16 247 215
CHANGES IN NET ASSETS										
Accumulated Surplus/(Deficit)										
Accumulated Surplus/(Deficit) - opening balance	81 200 798	87 207 297	95 297 681	108 026 565	108 026 565	108 026 565	108 026 565	106 752 610	123 074 310	139 463 021
GRAP adjustments										
Restated balance	81 200 798	87 207 297	95 297 681	108 026 565	108 026 565	108 026 565	108 026 565	106 752 610	123 074 310	139 463 021
Surplus/(Deficit)	9 852 382	8 091 710	11 443 099	7 289 000	7 289 001	7 289 000	7 289 000	18 048 000	25 764 000	4 901 000
Appropriations to Reserves		(1 325)	(85 274)		-	-	-			
Transfers from Reserves	242 615		85 169							
Depreciation offsets				(2 072 611)	(2 072 611)	(2 072 611)	(2 072 611)			
Other adjustments	(4 088 498)		119 827	(6 490 344)	(6 490 344)	(6 490 344)	(6 490 344)	(1 726 300)	(9 375 289)	7 906 979
Accumulated Surplus/(Deficit)	87 207 297	95 297 681	106 860 502	106 752 610	106 752 611	106 752 610	106 752 610	123 074 310	139 463 021	152 270 999
Reserves										
Housing Development Fund	119 570	120 895	35 726	120 895	120 895	120 895	120 895	35 726	35 726	35 726
Capital replacement	11 347 812	11 347 812	11 347 812	11 347 812	11 347 812	11 347 812	11 347 812	11 347 812	11 347 812	11 347 812
Capitalisation										
Government grant										
Donations and public contributions										
Self-insurance										
Other reserves (list)										
Revaluation	54 450	54 450	139 724	54 450	54 450	54 450	54 450	139 724	139 724	139 724
Total Reserves	11 521 832	11 523 157	11 523 262	11 523 157	11 523 157	11 523 157	11 523 157	11 523 262	11 523 262	11 523 262
TOTAL COMMUNITY WEALTH/EQUITY	98 729 129	106 820 838	118 383 764	118 275 767	118 275 768	118 275 767	118 275 767	134 597 572	150 986 283	163 794 261



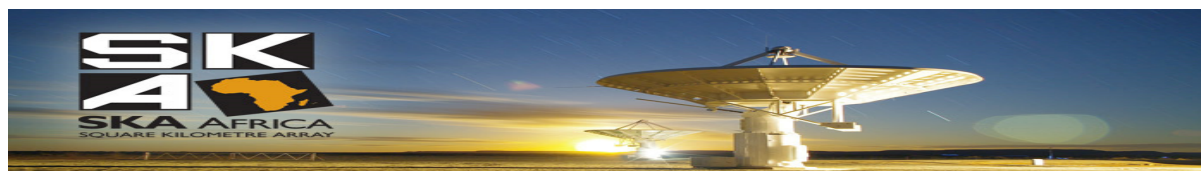
2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA9 – Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics											
Population		9 488	9 867	11 673	11 673	11 673	11 673	11 673	11 673	11 673	11 673
Females aged 5 - 14		1 854	1 841	1 719	1 719	1 719	1 719	1 719	1 719	1 719	1 719
Males aged 5 - 14		1 865	1 834	1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713
Females aged 15 - 34		2 918	3 120	3 705	3 705	3 705	3 705	3 705	3 705	3 705	3 705
Males aged 15 - 34		2 851	3 073	3 649	3 649	3 649	3 649	3 649	3 649	3 649	3 649
Unemployment											
Monthly household income (no. of households)											
No income		22	239	322	322	322	322	322	322	322	322
R1 - R1 600		2 209	1 471	1 934	1 934	1 934	1 934	1 934	1 934	1 934	1 934
R1 601 - R3 200		169	320	470	470	470	470	470	470	470	470
R3 201 - R6 400			187	287	287	287	287	287	287	287	287
R6 401 - R12 800			100	125	125	125	125	125	125	125	125
R12 801 - R25 600			53	53	53	53	53	53	53	53	53
R25 601 - R51 200			15	15	15	15	15	15	15	15	15
R52 201 - R102 400			4	4	4	4	4	4	4	4	4
R102 401 - R204 800			9	9	9	9	9	9	9	9	9
R204 801 - R409 600			3	3	3	3	3	3	3	3	3
R409 601 - R819 200											
> R819 200											
Poverty profiles (no. of households)											
< R2 060 per household per month											
Insert description											
Household/demographics											
Number of people in municipal area		9 488	9 867	11 673	11 673	11 673	11 673	11 673	11 673	11 673	11 673
Number of poor people in municipal area		5 056	4 550	4 921	4 921	4 921	4 921	4 921	4 921	4 921	4 921
Number of households in municipal area		2 401	2 728	3 222	3 222	3 222	3 222	3 222	3 222	3 222	3 222
Number of poor households in municipal area		1 264	1 264	1 367	1 367	1 367	1 367	1 367	1 367	1 367	1 367
Definition of poor household (R per month)				2 560	2 560	2 560	2 560	2 560	2 560	2 600	2 640
Housing statistics											
Formal		2 319	2 575	3 062	3 062	3 062	3 062	3 062	3 062	3 062	3 062
Informal		82	153	160	160	160	160	160	160	160	160
Total number of households		2 401	2 728	3 222	3 222	3 222	3 222	3 222	3 222	3 222	3 222
Dwellings provided by municipality				-	-	-	-	-	-	-	-
Dwellings provided by province/s				-	-	-	-	-	-	-	-
Dwellings provided by private sector				-	-	-	-	-	-	-	-
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-
Economic											
Inflation/inflation outlook (CPIX)					3,80%	5,60%	5,60%	5,60%	5,60%	5,40%	5,40%
Interest rate - borrowing					10,00%						
Interest rate - investment					6,00%	6,00%	6,00%	4,00%	4,00%	4,00%	4,00%
Remuneration increases					10,50%	8,48%	6,50%	6,85%	6,80%	6,40%	6,40%
Consumption growth (electricity)					2,00%	1,00%	1,00%	7,00%	2,00%	0,00%	0,00%
Consumption growth (water)					1,00%	6,00%	1,00%	-5,00%	3,00%	0,00%	0,00%
Collection rates											
Property tax/service charges					81,00%	81,00%	81,00%	73,00%	73,00%	73,00%	73,00%
Rental of facilities & equipment					81,00%	81,00%	81,00%	95,00%	95,00%	95,00%	95,00%
Interest - external investments					100,00%	100,00%	100,00%	95,00%	95,00%	95,00%	95,00%
Interest - debtors					100,00%	100,00%	100,00%	95,00%	95,00%	95,00%	95,00%
Revenue from agency services					100,00%	100,00%	100,00%	95,00%	95,00%	95,00%	95,00%

MBRR Table SA32 – List of external mechanisms

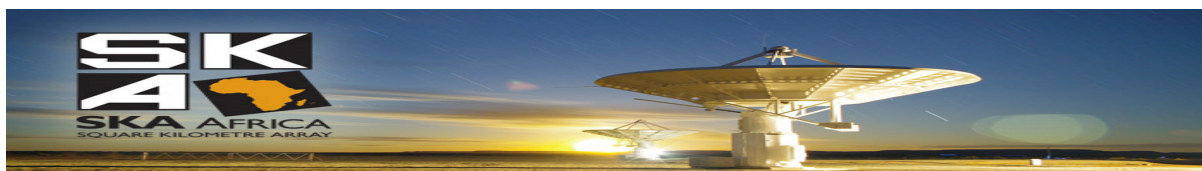
External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R
Pixley ka Seme District Municipality :	yrs	3	Planning Legal services Internal audit Performance management system Disaster management	30/06/2017	450 000



2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA11 – Property rates summary

R	Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Valuation:										
	Date of valuation:	01/07/2008	01/07/2008	01/07/2008	01/07/2013					
	Financial year valuation used	01/07/2009	01/07/2009	01/07/2009	01/07/2013		01/07/2013			
	Municipal by-laws s6 in place? (Y/N)	yes	yes	yes	yes		yes			
	Municipal/assistant valuer appointed? (Y/N)	yes	yes	yes	yes		yes			
	Municipal partnership s38 used? (Y/N)									
	No. of assistant valuers (FTE)	1	1	1	1	1	1	1	1	1
	No. of data collectors (FTE)									
	No. of internal valuers (FTE)									
	No. of external valuers (FTE)	1	1	1	1	1	1	1	1	1
	No. of additional valuers (FTE)									
	Valuation appeal board established? (Y/N)	yes	yes	yes	yes		yes			
	Implementation time of new valuation roll (mths)									
	No. of properties									
	No. of sectional title values				-	-	-	-	-	-
	No. of unreasonably difficult properties s7(2)				-	-	-	-	-	-
	No. of supplementary valuations		1		1	1	1	1	1	1
	No. of valuation roll amendments									
	No. of objections by rate payers							-	-	-
	No. of appeals by rate payers							-	-	-
	No. of successful objections							-	-	-
	No. of successful objections > 10%									
	Supplementary valuation									
	Public service infrastructure value (Rm)	837 700	837 700	817 200	176 657 500	176 657 500	176 657 500	176 304 500	176 304 500	176 304 500
	Municipality owned property value (Rm)	35 430 600	35 430 600	35 430 600	35 430 600	35 430 600	35 430 600	20 028 000	20 028 000	20 028 000
Valuation reductions:										
	Valuation reductions-public infrastructure (Rm)	837 700	837 700	817 200	176 657 500	176 657 500	176 657 500	176 304 500	176 304 500	176 304 500
	Valuation reductions-nature reserves/park (Rm)									
	Valuation reductions-mineral rights (Rm)									
	Valuation reductions-R15,000 threshold (Rm)	25 628 600	25 628 600	25 930 800	23 164 600	23 164 600	23 164 600	32 686 900	32 686 900	32 686 900
	Valuation reductions-public worship (Rm)	9 684 200	9 405 800	10 287 600	11 100 100	11 100 100	11 100 100	11 730 200	11 730 200	11 730 200
	Valuation reductions-other (Rm)	38 290 100	43 093 900	40 347 300	22 925 700	22 925 700	22 925 700	23 430 500	23 430 500	23 430 500
	Total valuation reductions:	74 440 600	78 966 000	77 382 900	233 847 900	233 847 900	233 847 900	244 152 100	244 152 100	244 152 100
	Total value used for rating (Rm)	1 546 639 550	1 513 824 300	1 543 556 950	1 942 337 400	1 942 337 400	1 942 337 400	1 942 301 400	1 942 301 400	1 942 301 400
	Total land value (Rm)									
	Total value of improvements (Rm)									
	Total market value (Rm)	1 546 639 550	1 513 824 300	1 543 556 950	1 942 337 400	1 942 337 400	1 942 337 400	1 942 301 400	1 942 301 400	1 942 301 400
Rating:										
	Residential rate used to determine rate for other categories? (Y/N)	yes	yes	yes	yes			yes		
	Differential rates used? (Y/N)							no		
	Limit on annual rate increase (s20)? (Y/N)							no		
	Special rating area used? (Y/N)							no		
	Phasing-in properties s21 (number)							-		
	Rates policy accompanying budget? (Y/N)									
	Fixed amount minimum value (R'000)									
	Non-residential prescribed ratio s19? (%)									
Rate revenue:										
	Rate revenue budget (R)	7 099 537	3 884 684	4 526 502	5 005 060	5 005 060	5 005 060	4 141 323	4 514 882	4 658 229
	Rate revenue expected to collect (R)	3 908 466	3 878 347	4 318 456	5 005 060	5 005 060	5 005 060	4 141 323	4 514 882	4 658 229
	Expected cash collection rate (%)	90,00	99,84	95,40	100,00	100,00	100,00	100,00	100,00	100,00
	Special rating areas (R)									
	Rebates, exemptions - indigent (R)									
	Rebates, exemptions - pensioners (R)									
	Rebates, exemptions - bona fide farm. (R)	450 076	448 191	521 207	624 008	624 008	624 008	503 167	686 668	739 884
	Rebates, exemptions - other (R)	1 340 825	1 286 915	1 417 194	1 507 309	1 507 309	1 507 309	1 020 891	1 019 169	1 038 306
	Phase-in reductions/discounts (R)	1 281 745	426 848	-	-	-	-	-	-	-
	Total rebates,exemptns,reductns,discs (R'000)	3 072 646	2 161 954	1 938 401	2 131 317	2 131 317	2 131 317	1 524 058	1 705 837	1 778 190



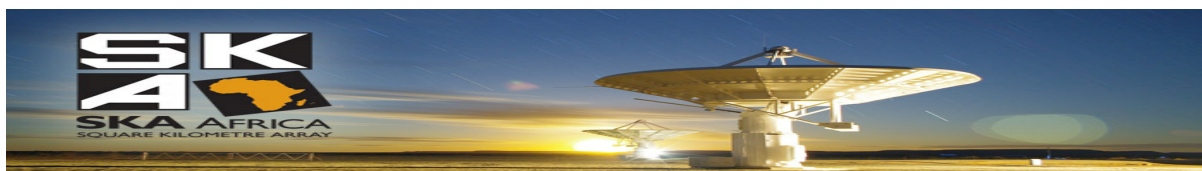
2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA12 (a) – Property rates summary (current year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2013/14																
Valuation:																
No. of properties	2 425			430	30	334	1		130	1					30	
No. of sectional title property values																
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations																
Supplementary valuation (Rm)																
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation (select)	<1	<1		<1	<1	<1	<1		<1	<1					<1	
Frequency of valuation (select)	4	4		4	4	4	4		4	4					4	
Method of valuation used (select)	Market	Market		Market	Market	Market	Market		Market	Market					Market	
Base of valuation (select)																
Phasing-in properties s21 (number)																
Combination of rating types used? (Y/N)																
Flat rate used? (Y/N)	No	No		No	No	No	No		No	No					No	
Is balance rated by uniform rate/variable rate?																
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)							176 304 500									
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15,000 threshold (Rm)	32 421 900														10 287 600	
Valuation reductions-public worship (Rm)															3 261 200	
Valuation reductions-other (Rm)						35 430 600			165 000							
Total valuation reductions:	32 421 900					35 430 600	176 304 500		165 000						13 548 800	
Total value used for rating (Rm)	284 662 600			1 403 846 200	19 841 300	19 551 300	176 657 500		249 800	14 040 900					23 487 800	
Total land value (Rm)																
Total value of improvements (Rm)																
Total market value (Rm)	284 662 600			1 403 846 200	19 841 300	19 551 300	176 657 500		249 800	14 040 900					23 487 800	
Rating:																
Average rate	0,012672			0,001270	0,025340	0,012670	0,003170		0,012670	0,006970					0,012670	
Rate revenue budget (R '000)	3 607 244			1 782 885	502 779	247 715	560 004		3 164	102 078					297 594	
Rate revenue expected to collect (R'000)	2 419 835			843 346	399 955	-0	0		-0	74 517					0	
Expected cash collection rate (%)	73,0%			73,0%	100,0%					73,0%						
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)	292 401															
Rebates, exemptions - pensioners (R'000)																
Rebates, exemptions - bona fide farm. (R'000)				624 008												
Rebates, exemptions - other (R'000)				3 608	102 824	247 715	560 004		3 164						297 594	
Phase-in reductions/discs (R'000)																
Total rebates, exemptions, reductions, discs (R'000)	292 401			627 616	102 824	247 715	560 004		3 164						297 594	

MBRR Table SA12 (b) – Property rates by category (budget year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2014/15																
Valuation:																
No. of properties	2 425			430	30	334	1		130	1					30	
No. of sectional title property values																
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations	1			1	1	1	1		1	1					1	
Supplementary valuation (Rm)																
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation (select)	1															
Frequency of valuation (select)	4			4												
Method of valuation used (select)	Market															
Base of valuation (select)																
Phasing-in properties s21 (number)																
Combination of rating types used? (Y/N)	No															
Flat rate used? (Y/N)	No															
Is balance rated by uniform rate/variable rate?																
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)							176 304 500									
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15,000 threshold (Rm)	32 421 900				265 000										11 730 200	
Valuation reductions-public worship (Rm)						20 028 000			93 000						3 309 500	
Valuation reductions-other (Rm)																
Total valuation reductions:	32 421 900				265 000	20 028 000	176 304 500		93 000						15 039 700	
Total value used for rating (Rm)	229 792 300			1 466 962 200	20 612 800	20 028 000	176 304 500		93 000	13 468 900					15 039 700	
Total land value (Rm)																
Total value of improvements (Rm)																
Total market value (Rm)	229 792 300			1 466 962 200	20 612 800	20 028 000	176 304 500		93 000	13 468 900					15 039 700	
Rating:																
Average rate	0,0135			0,0010	0,0269	0,0135	0,0034		0,0014	0,0074					0,0135	
Rate revenue budget (R '000)	3 093 464			1 437 623	554 897	269 577	588 867		125	100 769					202 423	
Rate revenue expected to collect (R'000)	1 939 610			669 955	436 785		-10 558		1	73 561					23 682	
Expected cash collection rate (%)	73,0%			73,0%	100,0%					73,0%						
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)																
Rebates, exemptions - pensioners (R'000)																
Rebates, exemptions - bona fide farm. (R'000)				503 167												
Rebates, exemptions - other (R'000)	436 464			16 709	118 112	269 576	599 425		125						178 741	
Phase-in reductions/discs (R'000)																
Total rebates, exemptions, reductions, discs (R'000)	436 464			519 876	118 112	269 576	599 425		125						178 741	



2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA13a – Service tariffs by category

Description	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium term Revenue & Expenditure Framework		
						Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Property rates (rate in the Rand)								
Residential properties		1,600	1,600	1,760	1,267	1,346	1,346	1,373
Residential properties - vacant land								
Formal/informal settlements		1,600	1,600	1,760	1,267	0,135	1,346	1,373
Small holdings								
Farm properties - used		0,400	0,400	0,116	0,127	0,098	0,135	0,144
Farm properties - not used								
Industrial properties								
Business and commercial properties								
Communal land - residential								
Communal land - small holdings								
Communal land - farm property		0,880	0,880	0,968	0,697	0,740	0,740	0,755
Communal land - business and commercial								
Communal land - other								
State-owned properties		3,200	3,200	3,520	2,534	2,692	2,692	2,746
Municipal properties		1,600	1,600	1,760	1,267	1,346	1,346	1,373
Public service infrastructure		0,400	0,400	0,440	0,317	0,337	0,337	0,343
Privately owned towns serviced by the owner								
State trust land								
Restitution and redistribution properties								
Protected areas								
National monuments properties								
Exemptions, reductions and rebates (Rands)								
Residential properties								
R15 000 threshold rebate		15 000	15 000	457 966	294 681	443 596	443 596	452 468
General residential rebate								
Indigent rebate or exemption								
Pensioners/social grants rebate or exemption								
Temporary relief rebate or exemption								
Bona fide farmers rebate or exemption	35% rebate	460 990	448 191	521 204	624 008	503 167	686 668	739 884
Other rebates or exemptions		1 450 636	560 774	125 780	104 152	121 402	114 085	115 097
Water tariffs								
Domestic								
Basic charge/fix ed fee (Rands/month)		98,24	104,13	110,38	117,00	124,02	125,26	129,02
Service point - vacant land (Rands/month)		19,80	20,99	22,25	23,59	25,01	25,26	26,02
Water usage - flat rate tariff (c/kl)								
Water usage - life line tariff	(describe structure)							
Water usage - Block 1 (c/kl)	0 - 6kl	0,88	0,93	0,99	1,05	1,11	1,12	1,15
Water usage - Block 2 (c/kl)	7 - 20kl	1,06	1,12	1,19	1,26	1,34	1,35	1,39
Water usage - Block 3 (c/kl)	21 - 50kl	2,50	2,65	2,81	2,98	3,16	3,19	3,29
Water usage - Block 4 (c/kl)	51kl +	4,54	4,81	5,10	5,41	5,73	5,79	5,96
Other								



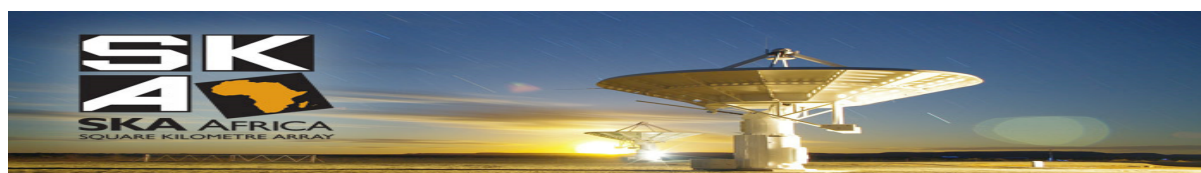
2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA13a – Service tariffs by category

Description	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Waste water tariffs								
Domestic								
Basic charge/ fixed fee (<i>Rands/month</i>)		119,07	126,21	133,78	141,81	150,32	151,82	156,37
Service point - vacant land (<i>Rands/month</i>)								
Waste water - flat rate tariff (<i>c/kl</i>)								
Volumetric charge - Block 1 (<i>c/kl</i>)	(fill in structure)							
Volumetric charge - Block 2 (<i>c/kl</i>)	(fill in structure)							
Volumetric charge - Block 3 (<i>c/kl</i>)	(fill in structure)							
Volumetric charge - Block 4 (<i>c/kl</i>)	(fill in structure)							
Other								
Electricity tariffs								
Domestic								
Basic charge/ fixed fee (<i>Rands/month</i>)		94,47	113,36	95,00	102,60	110,18	115,69	127,26
Service point - vacant land (<i>Rands/month</i>)		63,60	76,32	94,09	100,68	108,12	113,53	124,88
FBE	(how is this targeted?)							
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	(describe structure)							
Flat rate tariff - meter (<i>c/kwh</i>)		0,68	0,82					
Flat rate tariff - prepaid(<i>c/kwh</i>)		0,77	0,92					
Meter - IBT Block 1 (<i>c/kwh</i>)	0 - 50kWh			0,61	0,65	0,70	0,72	0,78
Meter - IBT Block 2 (<i>c/kw h</i>)	51 - 350kWh			0,77	0,82	0,88	0,91	0,98
Meter - IBT Block 3 (<i>c/kwh</i>)	351 - 600kWh			1,04	1,11	1,19	1,23	1,32
Meter - IBT Block 4 (<i>c/kw h</i>)	600 - 2 000kWh domestic			1,24	1,33	1,43	1,47	1,59
Meter - IBT Block 5 (<i>c/kw h</i>)	> 2 000kWh commercial			0,80	0,86	0,92	0,94	1,02
Prepaid - IBT Block 1 (<i>c/kwh</i>)	0 - 50kWh			0,66	0,70	0,75	0,77	0,83
Prepaid - IBT Block 2 (<i>c/kwh</i>)	51 - 350kWh			0,82	0,87	0,93	0,96	1,03
Prepaid - IBT Block 3 (<i>c/kwh</i>)	351 - 600kWh			1,09	1,17	1,26	1,30	1,40
Prepaid - IBT Block 4 (<i>c/kwh</i>)	600 - 2 000kWh domestic			1,29	1,38	1,48	1,52	1,65
Prepaid - IBT Block 5 (<i>c/kwh</i>)	(fill in thresholds)							
Other								
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/ fixed fee		105,12	111,43	118,12	125,21	132,72	134,05	138,07
80l bin - once a week								
250l bin - once a week								

MBRR Table SA13b – Service tariffs by category

Description	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Exemptions, reductions and rebates (Rands)								
State-owned properties	20% rebate	133 520	133 926	125 780	104 152	121 402	114 085	115 097
Bona fide farmers phase in	75%, 50%, and 25% phase in	1 317 116	426 848					
Water tariffs								
[Insert blocks as applicable]	(fill in thresholds)							
Waste water tariffs								
[Insert blocks as applicable]	(fill in structure)							
Electricity tariffs								
[Insert blocks as applicable]	(fill in thresholds)							



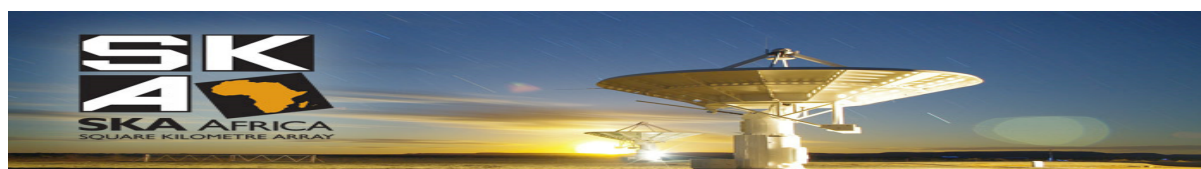
2014 – 2015 medium term revenue and expenditure forecasts

MBRR Table SA21 – Transfers and grants made by the municipality

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Transfers to other municipalities <i>Insert description</i>										
Total Cash Transfers To Municipalities:	-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>										
Total Cash Transfers To Entities/Ems'	-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>Insert description</i>										
Total Cash Transfers To Other Organs Of State:	-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Insert description</i>										
Total Cash Transfers To Organisations	-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals <i>Equitable share</i>	6 888 136	7 436 334	7 408 903	7 535 741	7 535 741	7 535 741	7 535 741	8 302 311	12 793 911	12 152 894
Total Cash Transfers To Groups Of Individuals:	6 888 136	7 436 334	7 408 903	7 535 741	7 535 741	7 535 741	7 535 741	8 302 311	12 793 911	12 152 894
TOTAL CASH TRANSFERS AND GRANTS	6 888 136	7 436 334	7 408 903	7 535 741	7 535 741	7 535 741	7 535 741	8 302 311	12 793 911	12 152 894

MBRR Table SA33 – Contracts having future budgetary implications

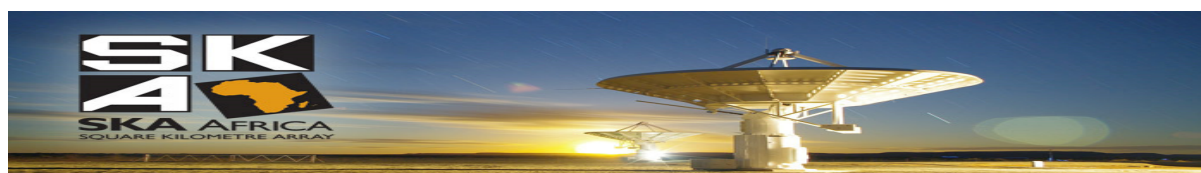
The municipality has no contracts with budgetary implications.



Annexure 1

Table of property rates valuations and billing

KAREEBERG MUNICIPALITY		2014-2015										
	Kategorie	Verhouding	Waardasie	Tarief	Heffing	Vrygestelde waardasie	Verstelling R 15 000 <	Afslag	Korting		Totaal	
1	Residensieel	1 : 1,00	229 792 300	0,0135	3 093 463,00	32 421 900	436 463					2 657 000,00
2	Staat	1 : 2,00	20 612 800	0,0269	554 896,00	265 000	7 133	20%	110 979,00			436 784,00
3	Staat Landbou	1 : 0,073	25 826 400	0,0010	25 309,00	-		0%	- 35,0%	8 858,00	20%	13 161,00
4	Landbou	1 : 0,073	1 441 135 800	0,0010	1 412 313,00	13 692 900	13 419	0%	- 35,0%	494 309,00		904 585,00
5	Meent	1 : 1,00		0,0135	-	-		100%	- 35%			-
6	Munisipaai	1 : 1,00	20 028 000	0,0135	269 576,00	20 028 000		100%	269 576,00			-
7	Munisipaai Landbou	1 : 1,00		0,0135	-	-						-
8	Schietfontein	1 : 0,10	93 000	0,0014	125,00	93 000		100%	125,00			-
9	Kerke	1 : 1,00	11 730 200	0,0135	157 888,00	11 730 200		100%	157 888,00			-
10	Infrastruktuur	1 : 0,25	345 800	0,0034	1 165,00	345 800		100%	1 165,00			-
11	Weldaadorganisasies	1 : 0,25	2 348 000	0,0034	7 912,00	2 348 000		100%	7 912,00			-
12	Meent	1 : 1,00	178 000	0,0135	2 395,00	-		0%	-			2 395,00
13	Meent (verhuring)	1 : 0,55	13 290 900	0,0074	98 352,00	-		0%	- 0,0%	-		98 352,00
14	Meent (Boschmansberg)	1 : 0,073		0,0010	-	-		0%	- 0,0%	-		-
15	Infrastruktuur (Plase)	1 : 0,25	175 958 700	0,0034	598 259,00	175 958 700		100%	598 259,84			0,00
15	Sportklubs	1 : 1,00	961 500,00	0,0135	12 941,00	961 500		100%	12 941,00			-
			1 942 301 400,00		6 234 594,00	257 845 000	457 015		1 158 845,84	503 167,00	3 290,00	4 112 277,00



Annexure 2**SANITATION SERVICES**Night soil

Night soil R 107.12 per user per month per service.

Refuse

R 132.72 per user per month per service.

Sewerage

R 205.40 per month (Scheme, Bonteheuwel)

R 2 651.20 per month (Carel van Zyl)

Vacuum tanks

R 150.32 per suction.

R 221.49 per suction - Government.

PLUS 100% after hours

Government - R 795.36 per month (School and Hospital - Carnarvon).

ACVV - R100.00 per month (Old Age Home - Carnarvon).

Municipal - R 241.69 per suction.

Garden waste

R 121.28 per load

ELECTRICITYDomestic user

A monthly charge of R 110.18 per user plus cent per kWh usage as indicated below.

Churches, Halls, Sport Clubs and Agricultural Union

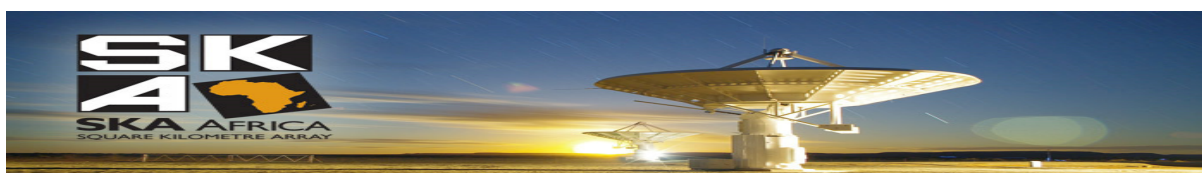
A monthly charge of 114.91 per user plus cent per kWh usage as indicated below.

Schools, School Hostels and Old Aged Homes

A monthly charge of R 574.54 per user plus cent per kWh usage as indicated below.

Other users (commercial)

A monthly charge of R 574.54 per user plus cent per kWh usage as indicated below.



Category	cent per kWh
----------	--------------

Tariff - conventional

0 - 50kWh	70,00
51 - 350kWh	88,00
351 - 600kWh	119,00
>600kWh	143,00
Commercial >2 000kWh	91,60

Tariff - prepaid

0 - 50kWh	75,00
51 - 350kWh	93,00
351 - 600kWh	126,00
>600kWh	148,00

TELKOM booths

A monthly charge of R 90,78

Availability Charges

R 108.12 per month payable by the owner of each property with or without improvements who is not connected to the council's electricity distribution network, but could be connected in councils' opinion.

Municipal usage

R 1.01 per kWh.

WATER

Availability Charges

R 25.01 per month.

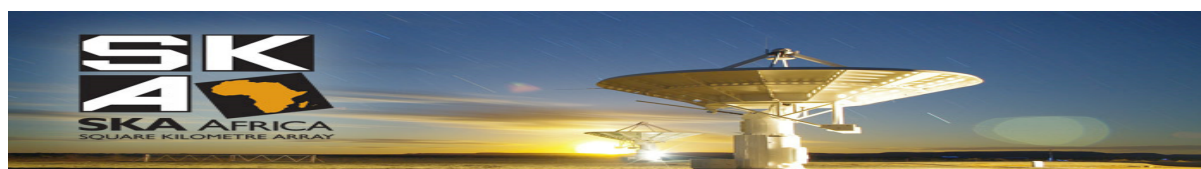
R 41.69 per user per month where such user is only serviced by a stand pipe.

Where no water metres are installed: R 61.01 per month.

A monthly levy of R 124.02 per user PLUS

Usage

0	-	6 kl	R 1.05 per kl.
7	-	20 kl	R 1.26 per kl.
21	-	50 kl	R 2.98 per kl.



2014 – 2015 medium term revenue and expenditure forecasts

Above 50 kl R 5.41 per kl.

Municipal usage: R 3.05 per kl.

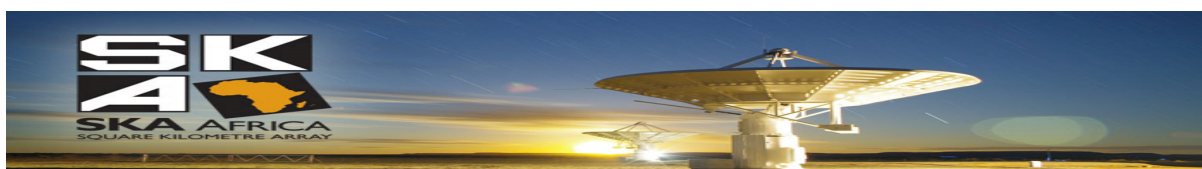
NOTE: All tariffs exclude VAT.

Annexure 3

Grave monies

Adults:

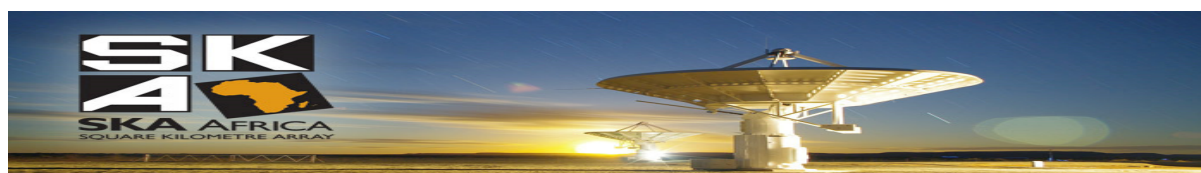
Single grave	R 100.00	Carnarvon, Vosburg
Double grave	R 200.00	Carnarvon, Vosburg
Stacked grave	R 200.00	Carnarvon
Grave monies residents	R 50.00	Vanwyksvlei
Grave monies non bona-fide residents	R 100.00	Vanwyksvlei
Prepared grave site	R 400.00	Vanwyksvlei
Cement slabs for graves (4)	R 70.00	Vanwyksvlei
Build casket height	R 550.00	Vosburg
Totally build out	R 1 100.00	Vosburg
Children under the age of 12 years		
Single grave	R 65.00	Carnarvon
Monumental fees	R 25.00	Carnarvon
Opening of grave	R 50.00	Carnarvon
Non bona-fide resident	plus 50%	Carnarvon
Deposit for graveyard key	R 10.00	Carnarvon
Graves in heroes' acre	Free	Carnarvon
Library fines - per book per week	R 0.20	Carnarvon, Vanwyksvlei and Vosburg
Kareeberg Library hall	R 20.00	Carnarvon
Halls residents	R 50.00	Vanwyksvlei, Vosburg
Halls non bona-fide residents	R 80.00	Vanwyksvlei, Vosburg
Halls - Organisations	R 10.00	Vanwyksvlei, Vosburg
Halls - Churches	R 20.00	Vanwyksvlei, Vosburg
Halls - Deposit residents	R 100.00	Vanwyksvlei, Vosburg
Halls - Deposit non-residents	R 150.00	Vanwyksvlei, Vosburg



2014 – 2015 medium term revenue and expenditure forecasts

Auction facilities

Up to 1000 - keys included	R 100.00	
More than 1000 small stock - keys included	R 200.00	
Loading of more than 100 small stock	R 5.00	
Less than 100 stock	R 1.00	
Key deposit	R 5.00	
Sale of gravel and sand – bakkie	R10.00	
Sale of gravel and sand - truck	R 20.00	
Per m ³ for use outside municipal area	R 5.00	
Building plan fees - per 10m ² - minimum R50 00	R 3.00	
Building plan fees - wooden structures (temporary)	R 50.00	
Valuation certificates	R 10.00	
Interest on outstanding property rates	1.00%	above bank overdraft rate
Photocopies - A4	R 1.00	
Service fee motor vehicles	R 66.00	or 12% - depending on transaction
Duplicate registration certificate	R 207.00	Carnarvon
Temporary permits (21 days)	R 66.00	Carnarvon
Special permits (3 days)	R 111.00	Carnarvon
Sale of refuse bags - per bag	R 0.52	or purchase cost
Caravan park - per day	R 20.00	Carnarvon and Vosburg
Caravan park - per week	R 140.00	Carnarvon and Vosburg
Caravan park - per month	R 250.00	Carnarvon and Vosburg
Electricity use per day	R 2.50	Carnarvon and Vosburg
Electricity - disconnection and connection fees	R 20.00	
Single phase connection	R 600.00	(Triple phase to single)
Triple phase connection - households	R 1 000.00	
Triple phase connection - industries	R 1 100.00	
Change of single to triple phase (consumer)		
- Households	R 500.00	
- Industries	R 600.00	



2014 – 2015 medium term revenue and expenditure forecasts

Registration certificate – electrician (Section 73)

per registration R 50.00

Registration certificate – electrician (Section 73)

per renewal R 50.00

Temporary registration certificate - electrician R 30.00

Water - disconnection and connection fees R 20.00

Water - house connection R 500.00

Testing of meter Actual costs of SABS

Pump of drains outside Municipal area R 7.00 per km plus wages, total drains plus 20% on subtotal

Consumer deposits R 1 000.00

Game nets - per day R 50.00

Concession use R 250.00

Application for rezoning R 250.00

Application for deviation - up to 500 m² R 50.00Application for deviation - 500 - 750 m² R 75.00Application for deviation - larger than 750 m² R 100.00

Application for subdivision R 50.00

Trade licences - only application fees - item 1 and 2 R 25.00

Trade licences - only application fees - item 3 R 10.00

Swimming pool R 3.00

Grazing rights - per month (2 horses/donkeys) R 3.00

Administration fees - number plates R 5.00

Hawkers fee - per day R 20.00

Use of vehicle testing terrain(2 hours) R 60.00 for two (2) hours

Stand rent R 5.00 Vanwyksvlei

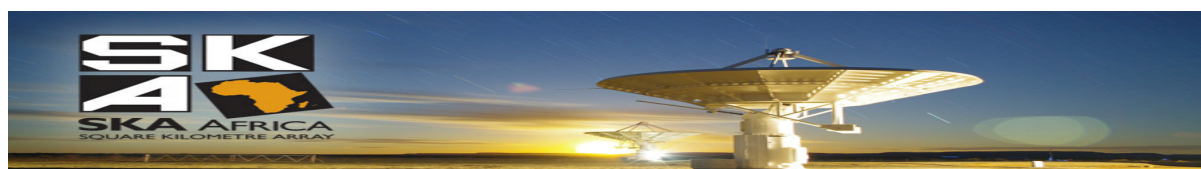
Insurance self-build housing R 7.70 Vanwyksvlei

Rent - council home - per month R 30.00 Vanwyksvlei

Rent club house R 100.00 Vosburg

Deposit clubhouse R 150.00 Vosburg

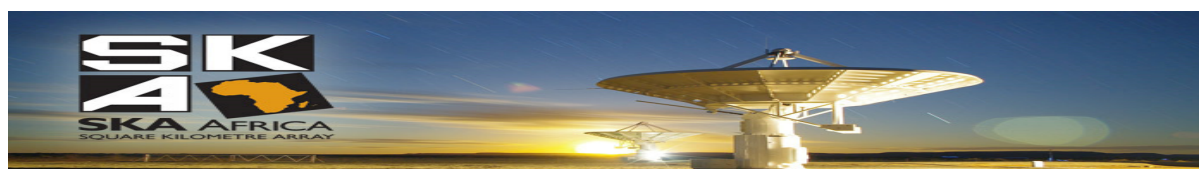
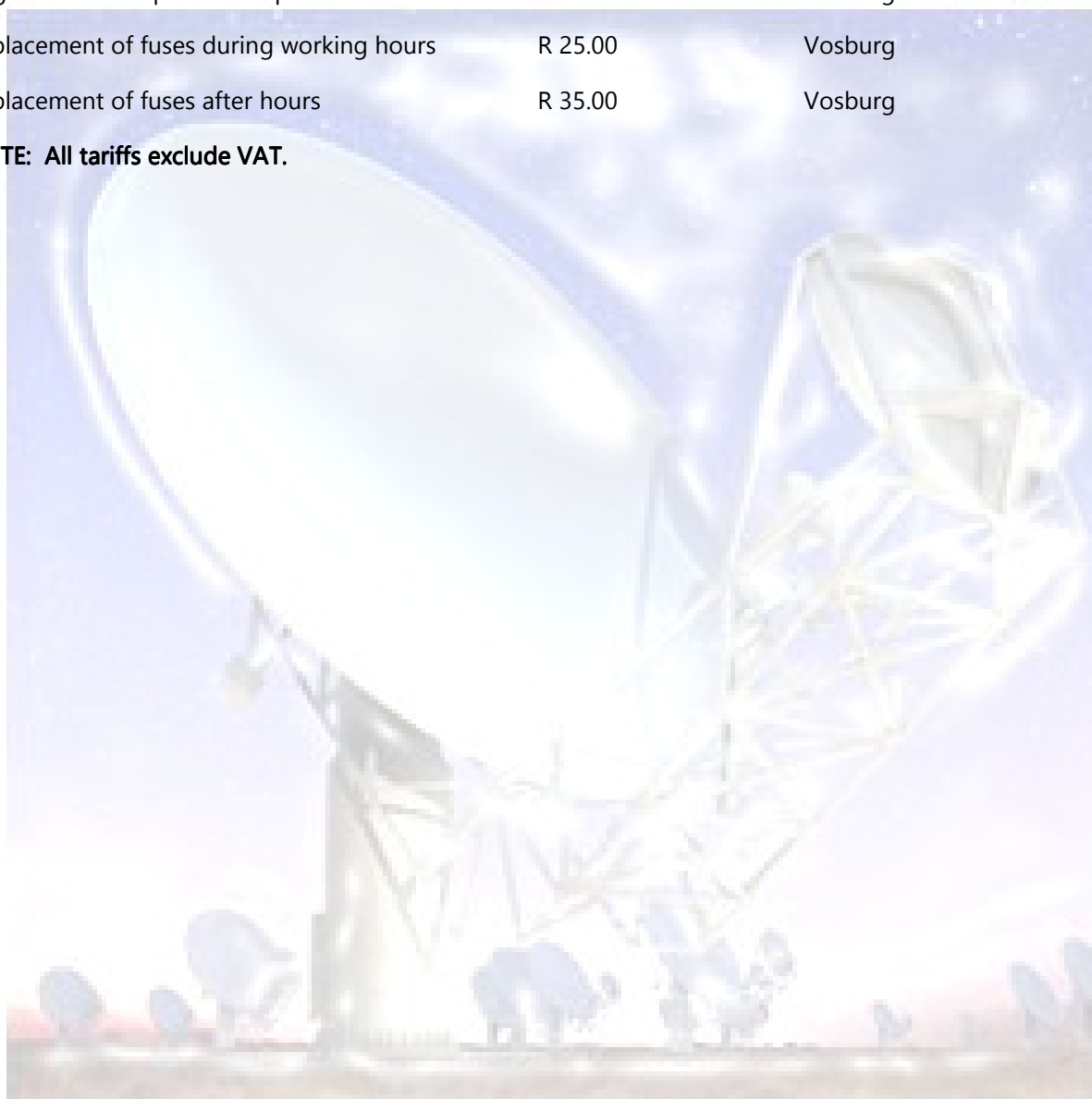
Rent sports grounds R 100.00 Vosburg



2014 – 2015 medium term revenue and expenditure forecasts

Rent - council home - per month	R 230.00	Vosburg
Rent - council hut 1 and 2 - per month	R 32.00	Vosburg
Rent - council hut 3 - per month	R 53.00	Vosburg
Rent - council hut 1 - room - per month	R 10.00	Vosburg
Faxes received	R 10.00	Vosburg
Irrigation water - per month per erf	R 17.00	Vosburg
Replacement of fuses during working hours	R 25.00	Vosburg
Replacement of fuses after hours	R 35.00	Vosburg

NOTE: All tariffs exclude VAT.



2.14 Municipal manager's quality certificate

I, Willem de Bruin, municipal manager of Kareeberg Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

W. de Bruin

Municipal Manager of Kareeberg Municipality (NC074)



Signature

Date 30-05-2014

